



CITY OF CENTER LINE BIENNIAL BUDGET
COVERING FISCAL YEARS 2014 AND 2015
APPROVED BY CITY COUNCIL ON JUNE 3, 2013

CITY OF CENTER LINE BIENNIAL BUDGET

FISCAL YEARS 2014 AND 2015

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INFORMATIONAL SECTION



Municipal Offices

David W. Hanselman

Mayor

John B. Michrina

City Manager

April 15, 2013

The Honorable Mayor and
Members of the City Council
City of Center Line
Center Line, Michigan

In accordance with requirements of the Michigan Uniform Budget Act and the Center Line City Charter, I submit to you the proposed FY 2014/2015 budget for the City of Center Line. Although by statute Council may only formally adopt the FY 2014 budget, the inclusion of the FY2015 budget is significant in that it places the proper emphasis on long-term financial planning rather than just looking one year down the road. Next year, Council will be presented with a three-year budget, which will become the norm for future years.

This document provides the city's fiscal accounting for the last three years and presents the city's plan of operations in fiscal terms for the next two years. It is also a reminder of how far the city has come in the last three years. When I came to Center Line in 2010, the City was budgeted to deplete its fund balance in 2010 and payless paydays were anticipated in 2012. Since then, Center Line's property tax values have continued to decline and the State of Michigan has continued to balance its budget on the backs of local government. While the above would lead anyone to expect Center Line to begin FY2014 under the control of an emergency manager, that is fortunately not the case.

Instead of Center Line being on the brink of ruin, the city is financially stable with a healthy fund balance that is expected to slightly increase over the next two years. This financial turnaround is primarily due to two factors. The first factor is the residents of Center Line's resounding approval of a public safety millage in 2011. The 7.5 mill millage made the continued operation of a public safety department possible.

The second and equally important factor in Center Line's financial turnaround is the willingness of Mayor Hanselman and the members of City Council to make the difficult and often unpopular decisions necessary to reign in Center Line's spending. These difficult decisions included staff reductions, the replacement of some full-time employees with part-time staff, the reduction of employee benefits, and the increase of employees' contributions towards their benefits. Without these and other Council initiated changes, increased revenue would have only resulted in more excessive spending rather than the city's current financial stability.

In concluding this letter, I wish to thank and recognize several individuals for their contributions to this budget and to the budgeting process in general. First and foremost, I thank Director of Finance and Treasurer Steve Adair. Mr. Adair is primarily responsible for the recent improvements to the city's budgeting process and he has done an outstanding job in his first year as Director of Finance and

Treasurer for the City of Center Line. I also thank the Department Heads for their excellent efforts in preparing their portions of this budget and in the administration of their departments in general. Finally, I thank Mayor Hanselman and the members of City Council. This document and the operations of the city as a whole is a reflection of their leadership and willingness to face the difficult problems and make the hard decisions.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "John B. Michrina". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

John B. Michrina
City Manager/Clerk
City of Center Line

CITY OF CENTER LINE BIENNIAL BUDGET

FISCAL YEARS 2014 AND 2015

EXECUTIVE SUMMARY

CHANGES IN THE CENTER LINE BUDGET

This year's budget is the first biennial budget the City of Center Line has created. In difficult economic times, City management and the City Council deemed it appropriate to complete a two year budget. As it is stated in the budget transmittal letter, the City Council can only adopt a one year budget, but the second year works as scaffolding for the future and helps City management see the limitations and strengths of the City's finances.

While the period covered by the City's budget changed, the reader will also notice that the format of the budget has been changed. The City developed a new budget format which will provide the reader with more information all while making the information much more accessible. Each department and fund has a 'dashboard', which includes trending charts and pie charts which convey key overall budget information to the reader. Each dashboard is one page long and is designed to be the end-user's 'one-stop shop'. While there is much more detailed information behind each dashboard, some users may wish - and welcome the opportunity - to simply browse the dashboard and then move onto the next department or fund.

Another major change occurred within the City's fund structure with the creation of the Debt Service Fund. In order to more transparently show just operating expenditures within the General Fund, the City created the Debt Service Fund to account for all City debt service tax revenues and associated debt service payments. Both of these activities were previously within the General Fund. As a result, General Fund revenues and expenditures will both appear to have dropped significantly, and while revenues and expenditures did drop, they did so to a minimal extent. The Debt Service Fund now receives all debt service tax revenues as well as pays all governmental bonds.

SUMMARY OF THE BIENNIAL BUDGET

Through the rest of Fiscal Year 2013 and into the budgeted periods of fiscal year 2014 and 2015, the City will operate under the policy of keeping unassigned fund balance at 20% of current operating expenses (COE), with the surplus each year going directly to the OPEB investment trust fund. The following summarizes those periods:

GENERAL FUND AND PUBLIC SAFETY FUND (COMBINED)					
	FY2013 (PROJ)	% CHG	FY2014	% CHG	FY2015
REVENUES	\$ 7,999,975	-15.16	6,787,025	4.85	7,116,408
EXPENDITURES	7,907,478	-10.24	7,097,979	0.35	7,122,664
EXCESS OF REVENUES OVER EXPENDITURES	92,497	-436.18	(310,954)		(6,256)
OTHER FINANCING USES	(185,175)	-100.00	-		-
CHANGE IN FUND BALANCE	(92,678)		(310,954)		(6,256)
FUND BALANCE, BEGINNING	1,951,568		1,858,890		1,547,936
FUND BALANCE, ENDING	\$ 1,858,890		\$ 1,547,936		\$ 1,541,680
UNRESTRICTED FUND BALANCE AS A PERCENTAGE OF COE	19.92%		20.33%		20.17%

CITY OF CENTER LINE BIENNIAL BUDGET

FISCAL YEARS 2014 AND 2015

EXECUTIVE SUMMARY

More information regarding the governmental funds can be found beginning on page 18. Over the next two fiscal years, fund balances will remain at recommended benchmark levels and the City will substantially improve the funding level of its OPEB Investment Trust Fund.

Not only will the City's financial condition continue to improve over the next two years, but the City's tax millage rates will also fall in fiscal year 2014.

	FISCAL YEAR		% CHANGE
	2013	2014	
CITY OPERATING MILLAGE	14.6630	14.6630	0.00%
PUBLIC SAFETY OPERATING	7.5000	7.5000	0.00%
PA 345 POLICE/FIRE PENSION	8.5410	8.1065	-5.09%
DEBT MILLAGE	7.6288	7.2330	-5.19%
TOTAL CITY MILLAGES	38.3328	37.5025	-2.17%

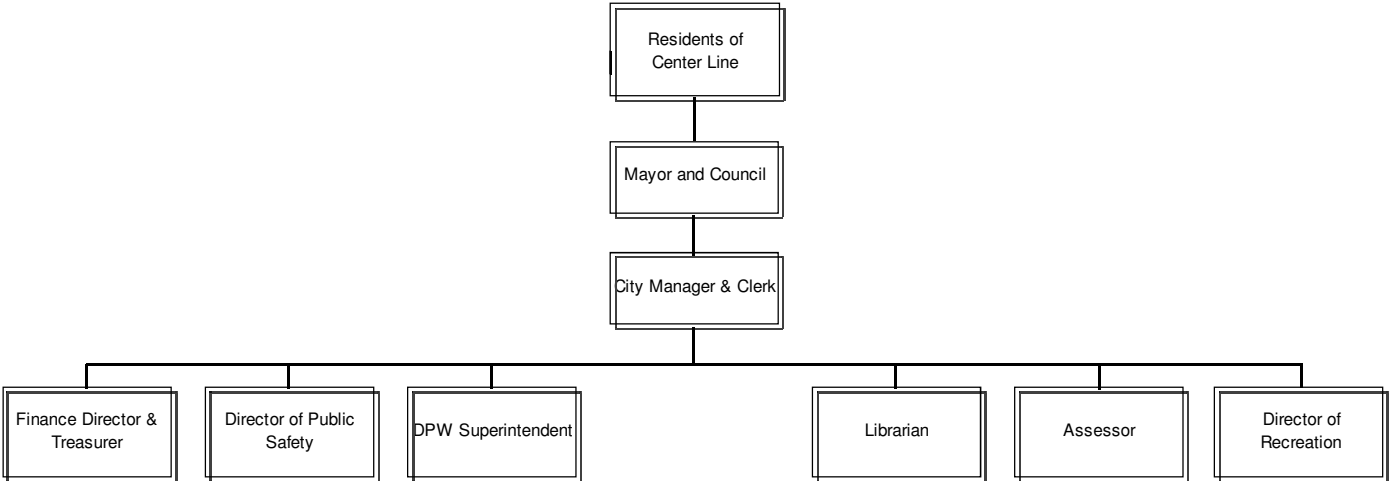
The City will hold water and sewer rates at their current levels for fiscal year 2014 while maintaining the health of the Enterprise Funds. More detailed information on the City's enterprise funds can be found beginning on page 106.

	PER 1,000 CUFT -OR- 1 MCF (10 UNITS)		PER 100 CUFT (1 UNIT)		PER 1,000 GAL. (1 UNIT)	
	\$		\$		\$	
WATER RATE	\$	26.8031	\$	2.6803	\$	3.5831
SEWER RATE		44.0929		4.4093		5.8944
	\$	70.8960	\$	7.0896	\$	9.4775

CITY OF CENTER LINE BIENNIAL BUDGET

FISCAL YEARS 2014 AND 2015

ORGANIZATIONAL CHART



CITY OF CENTER LINE BIENNIAL BUDGET

FISCAL YEARS 2014 AND 2015

FUND STRUCTURE

Each year the City of Center Line drafts budgets for its General Fund, each of its Special Revenue Funds, as well as its Enterprise funds.

Governmental funds; which include Special Revenue, Debt, and Capital Project funds; are budgeted on the modified accrual basis of accounting. Enterprise funds are budgeted on the full accrual basis of accounting. All City funds are budgeted in accordance with Generally Accepted Accounting Principles (GAAP) and are reported under the same basis of accounting as is reported within the City's Comprehensive Annual Financial Report (CAFR).

The following table shows a full listing of all City funds, with the type of budget that is associated with each fund. Certain funds shown below do not have an operating budget associated with it, which are further explained on the following page.

	<u>FUND(S)</u>	<u>BUDGETED</u>	<u>MAJOR FUND?</u>
GOVERNMENTAL FUNDS			
General Fund	101 & 285	YES, REQUIRED*	YES
Special Revenue Funds			
Major Street Fund	202	YES, REQUIRED	NO
Local Street Fund	203	YES, REQUIRED	NO
Public Safety Fund	205	YES, REQUIRED	YES
Drug Forfeiture Fund	265	YES, REQUIRED	NO
Debt Service Funds			
Debt Service Fund	301	YES, OPTIONAL**	NO
Capital Project Funds			
Capital Project Fund	401	YES, OPTIONAL^	NO
PROPRIETARY (ENTERPRISE) FUNDS			
Water and Sewer Fund	592	YES, REQUIRED	YES
Solid Waste Disposal Fund	596	YES, REQUIRED	NO
COMPONENT UNITS (DISCRETELY PRESENTED)			
Downtown Development Authority	248	YES, REQUIRED	NO
FIDUCIARY TRUST FUNDS			
Police and Fire Retirement System Fund	731	NO, BUT PLAN INCL.^	N/A
Police and Fire Retiree Health Care Fund	736	YES, OPTIONAL^^	N/A
General Retiree Health Care Fund	737	YES, OPTIONAL^^	N/A
AGENCY FUNDS			
TRUST AND AGENCY FUND	701	NO, N/A	N/A
CURRENT TAX COLLECTIONS FUND	703	NO, N/A	N/A

CITY OF CENTER LINE BIENNIAL BUDGET

FISCAL YEARS 2014 AND 2015

FUND STRUCTURE - CONCLUDED

* Fund 285, known internally as the Rehabilitation Fund, is budgeted as part of the General Fund in order for budgeted information to be more comparable to audited financial statements which must combine the two funds per Governmental Accounting Standards Board Statement No. 54.

** Budgeted in the City's Operating Budget.

^ Budgeted in the City's Capital Improvement Budget, which is part of the City's annual budget document.

^^ The Police and Fire Pension Board operates the Police and Fire Retirement System under its own authority per Public Act 345 of 1937, which requires the Board to pay all PA 345 allowable expenditures. The City, at its option, has disclosed a brief financial plan contained within this budget document

^^^ The City, at its option, discloses planned expenditures, if any, as an "Informational Financial Plan", which is contained in the City's annual budget document.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government except for those that are required to be accounted for in another fund.

The Public Safety Fund is used to account for the public safety tax collections that are legally restricted to expenditures for the purpose of public safety operations and public safety retirement costs.

The City reports the following major enterprise fund:

The Water and Sewer Fund is used to account for the operations required to providing water and sewer services to the general public, the costs (expenses, including depreciation) are financed or recovered primarily through user charges.

CITY OF CENTER LINE BIENNIAL BUDGET

FISCAL YEARS 2014 AND 2015

THE BUDGET PROCESS

The following table outlines the steps the City takes in order to create a budget each year. Certain steps in the process, such as the date the budget document is due to Council, is set by the City Charter. However, many of the steps below are budgetary best-practices whose process and completion is necessary in order to create the highest quality budget document possible.

Because the City passes a biennial budget and plans to pass a triennial budget beginning with next year's budget process, it is important to note that only the immediately subsequent fiscal year's budget is legally binding. This year, for example, the City will pass a budget for fiscal year 2014 and fiscal year 2015. Fiscal year 2014 will be a legally binding budget as outlined in Michigan Public Act 2 of 1968. Fiscal Year 2015 will be included in the same bound budget document, but will be passed as a memo document only. In subsequent years when the City passes a triennial budget, the 'first' year budget, such as fiscal year 2014 to use this year as an example, will be legally binding. Years two and three of that document will be passed as a memo document only.

DATE	PROCESS / PROCEDURE	DESCRIPTION
JULY 31	FIVE YEAR FINANCIAL FORECAST REVIEW	The Finance Director reviews the most recently completed Five Year Financial Forecast and updates it for any known changes in the economic climate or local climate. A new fiscal year is evaluated for the first time based upon future expectations, economic trends, and known local trends.
AUGUST 15	NON-TAX REVENUE EVALUATION	Using the updated five year financial forecast, the Finance Director evaluates projected City revenues to determine if original budgeted amounts - both for the current budget in progress as well as future budget years - is realistic.
SEPTEMBER 15	TAX REVENUE EVALUATION	Similar to the revenue evaluation described above, the Finance Director reviews summer tax collections in order to determine if realistic collection forecasts (for personal property taxes) are in the current City budget as well as future year forecasts.
DECEMBER 31	NEW TAX ROLL ANALYSIS	The Finance Director receives and reviews the new year's preliminary estimates on changes in taxable values. Figures received from the Assessor and County Equalization Director are matched against the Five Year Financial Forecast and updates to the forecast are made as necessary.

CITY OF CENTER LINE BIENNIAL BUDGET

FISCAL YEARS 2014 AND 2015

THE BUDGET PROCESS - CONCLUDED

DATE	PROCESS / PROCEDURE	DESCRIPTION
JANUARY	OPERATING BUDGET GUIDELINES MEMO SENT TO DEPARTMENT HEADS	Once the final updates have been made to the new Five Year Financial Forecast, the Finance Director meets with the City Manager to determine budgetary goals for the upcoming triennial budget document. Following that meeting, the Finance Director issues an operating budget guidelines memo to each department head.
FEBRUARY COUNCIL MEETING	FIVE YEAR FINANCIAL FORECAST PRESENTATION	The Finance Director presents the new Five Year Financial Forecast to the City Council.
FEBRUARY	DEPARTMENT HEAD MEETINGS	The City Manager and Finance Director meet with each department head. Department budgets for the next three years are discussed, analyzed, and modified as necessary.
APRIL & MAY	DEPARTMENT PRESENTATIONS TO CITY COUNCIL & PUBLIC HEARING	The City Council is presented with a draft budget as recommended by management. Each department head presents their budget to the City Council for consideration. At the conclusion of these presentations, a public hearing on the budget is held (typically in May).
JUNE COUNCIL MEETING	BUDGET APPROVAL	As required by City Charter, the City of Center Line's City Council adopts the triennial budget in the first week in June. The first year of the triennial budget year begins on the following July 1.

The creation of a budget is only part of proper budgetary management. The budget document is a living document and in order to assure that it continues to properly reflect City Council's wishes as well as to account for unexpected short falls and surpluses in both revenues and expenses, each department head and the Finance Director periodically review the budget-to-actual year-to-date performance. The Finance Director does this at least monthly.

For expenses, amendments are the responsibility of the Department Head to initiate, although the Finance Director still watches expenses for unexpected activity. Once either the Department Head or Finance Director initiates an amendment request, the department budget that would be affected is evaluated in order to determine if a budget transfer can be done. If the amount in question is too great to be 'covered' by another account in the same department, the Finance Director asks the Department Head for a reason for the overage, which is then put in a budget amendment agenda item for the next City Council meeting. Once the amendment is passed by the City Council, the Finance Director updates the budget accordingly.

PLANNING SECTION

CITY OF CENTER LINE BIENNIAL BUDGET

FISCAL YEARS 2014 AND 2015

BUDGET GOALS AND GUIDELINES

CITY OF CENTER LINE BUDGET PLANNING

The budget document is the final result of months of planning and analysis. An important part of the planning process is determining what will happen if current (and planned) City policy is continued for the next five years. Of equal importance is determining how the City will need to adjust for loss of revenue because of taxable value decreases. In better economic times, looking into the future can also allow the City to responsibly plan expansion and improvement of services in a way that does not over-encumber future years' budgets.

The City currently lacks a City-wide strategic plan, but each City department has a mission statement and related objectives that aid department attainment (or retention) of those mission statements. Mission statements are included in each applicable department dashboard throughout the operating budget.

CITY OF CENTER LINE FIVE YEAR FORECAST

While department level planning creates a direction, the City-wide Five Year Financial Forecast answers the key question of 'can we do this?' In January of each fiscal year, the Finance Director works with outside economic reports, County equalization reports, as well as Federal and State economic indicators in order to formulate a reasonable forecast of what the City can expect over the next five fiscal years.

Like all forecasts, the Five Year Financial Forecast's accuracy is the highest in the immediately following fiscal year. While there is a high level of trend analysis performed for future years, the accuracy of subsequent years' forecasts are diminished with each year 'farther out' from the current fiscal year.

The 2013 City of Center Line Five Year Financial Report (covering fiscal years 2014 through 2018) was presented to the City Council by the Finance Director in February of 2013. It immediately follows this page. The forecast report is included in the budget document in order to aid the reader in discovering the limitations of Center Line's municipal finances. Documented within the report are the key drivers of the forecasting model, such as external economic environments at the Federal, State, and Regional levels. Also documented are forecasted City revenue and expenditure levels for each of the next five years, along with projected changes in fund balances. Finally, each year City Management recommends funding policy for major changes (or additions) to current City Council fiscal policy.

BUDGET GUIDELINES

As a result of the forecasted findings, City Management asked City Department Heads to freeze their budgets in 2014 and to plan on increasing them by the rate of inflation, not to exceed 4%, in fiscal year 2015. Over the two year budget period, it is effectively an economic budget cut when considering inflation over that same time period.

DISCLOSURE OF EVENTS SUBSEQUENT TO ISSUANCE OF FINANCIAL FORECAST REPORT

As is noted in the Budget Process section, the Five Year Financial Forecast is developed in December and January and is then presented to Council as part of February's Council meeting. As such, forecasted figures, especially for the current and immediately following fiscal years can change significantly based upon Council action or unexpected events. While overall the Five Year Financial Forecast remains an accurate picture of the future finances of the City, the following discloses material deviations from the report:

- The City will invest \$400,000 into the repaving of the Municipal Building's parking lots. Of the total estimated project cost, \$350,000 will be contributed from the General Fund in fiscal year 2013.
- In order to better fund the City's OPEB liability, the City will contribute all unassigned General Fund balance in excess of 20% of current operating expenses. This will significantly alter projected fund balance levels as well as OPEB investment trust projections, but overall the same long-term financial objectives should be met with this modified approach.

FORECASTING FRAMEWORK

Please note: The Finance Director/Treasurer would like to thank Oakland County officials for their 2013 Budget Framework Document, which is available on the Oakland County website. Parts of that report were referenced in the preparation of the following forecasting framework.

NATIONAL AND STATE ECONOMIES

FISCAL CLIFF

Recently, the Federal government averted the so-called 'fiscal cliff'. The following are key impacts on Center Line (the City) as a result of the fiscal cliff deal:

- The permanent passage of the Bush Tax Cuts
 - Established a new low-income tax bracket of 10% (previously 15%).
 - Standard deductions for married couples were increased.
 - Established certain tax credits per-child as well as dependent child care cost tax deductions.
- The lapse of the employee tax holiday
 - Increased the employee payment portion of social security withholding from 4.2% to its traditional level of 6.2%
 - This will cost the average Center Line worker \$764 (\$63.67 a month) based on the most recently reported personal income per capita of \$38,197 as seen in the 2012 Center Line Comprehensive Annual Financial Report (CAFR).
- The rejection of the 27% reduction in Medicare reimbursement rates to doctors.

UNSUSTAINABLE FEDERAL DEBT / STRUCTURAL BUDGET DEFICITS

Beyond the recent fiscal cliff deal and it's mostly positive effect on the City, the Federal Government has effectively been reduced to constant crisis management. Numerous Federal agencies and departments operate without a director, rendering their respective continuing missions – and our tax dollars we spend on it – greatly reduced in efficiency and operational innovation. The reason for this in many cases is political blockage of the appointment process in Congress. Also of concern on the Federal level is the national debt ceiling. To understand the significance of the national debt is to simply write it out:

Sixteen trillion, four hundred and ninety-five billion, eight hundred and forty-seven million, two hundred and ninety-six thousand, eight hundred and fifteen dollars as of 3:32pm on February 1, 2013.

In numbers, that's \$16,495,847,296,815, or \$52,325 per citizen, or \$146,018 per taxpayer. To restate from above, the City of Center Line's annual personal income per capita is \$38,197. Bond rating agencies are beginning to take note, with one agency having already downgraded the United States and the other two placing the United States on a 'negative outlook', meaning that absent significant actions by the government to solve its core structural operating shortfall, these organizations will downgrade the United States rating as well.

FORECASTING FRAMEWORK

NATIONAL AND STATE ECONOMIES (CONTINUED)

Of significant concern to these agencies is the continual crisis of the debt limit and whether Congress will act to increase the limit in time. Each time this situation has come up, the Country has held its breath as Congress has walked us ever closer to the brink of default on the national debt. To solve this problem, the President of the United States proposed a plan to allow approval of increasing the debt limit to be done outside of Congress via the Executive branch. Congress kindly rejected his proposal.

A default or near default on the U.S. debt would likely result in a further rating downgrade of the United States. If this were to occur, it would further add to the Federal Government's debt burden by increasing interest costs. The City of Center Line and the State of Michigan are both adversely affected by this as it would call into question the ability of the Federal government to continue to pay out grants to states, including Michigan.

Finally, the Federal Government continues to borrow because of the continuing structural deficit it is in. Both the debt and operational budget deficits are now to the point where economists mostly agree there is no way to stimulate the economy out of deficit. The answer is a significant increase in revenues AND a significant decrease and/or elimination of programs and their associated expenditures. We believe this will occur via tax increases, tax deduction/tax credit eliminations, as well as elimination of many programs that will affect our City's residents, including human services and education.

A key expectation developed from the process of evaluating the Federal Government's fiscal health is that the City should not expect any help from the Federal Government in the next five fiscal years.

STATE OF MICHIGAN FISCAL CONDITION

The State of Michigan, in contrast to the Federal Government, has improved its fiscal health in the past year. While the State will be negatively impacted by potential reductions in Federal grant funding, the State has resolved many uncertainties in its own structural budget deficit, which will work in the upcoming years to create a positive impact on the City of Center Line as well as the rest of the local government units in the State.

While the State continues to improve its fiscal condition, one familiar problem at the State level is the underfunding of the State's retiree benefits. Like Center Line, only on a much larger scale, the State has been, until recently, on a 'pay-as-you-go' plan of funding, which has created liabilities of \$16.8 billion for state retirees and \$27.5 billion for public school retirees as of September 30, 2010, for **a total state obligation of \$44.3 billion dollars**. Although the State now makes the actuarially recommended annual payments on the State retiree portion of the liability, they still cannot fully fund the payment for school district retirees, as doing so would require the State to bill the districts for the additional payments, exacerbating the already poor fiscal condition of many public school districts across the State.

Economically, Michigan is leading the way in the nation's 'fragile recovery'. As of November 2012, the State's unemployment rate was 8.9%, down from 9.1% the month before. Also of note is that University of Michigan economists have projected 51,000 new jobs in Michigan in 2013 and 63,000 more new jobs in 2014. When coupled with the fact that Michigan is now ranked sixth in the nation in economic growth (up from 50th just two years ago), the news on the surface can seem to be very positive. While the news is good, it's not great. With the above noted job creation numbers above, the State would recover through 2014 just one-third of the jobs lost between 2000 and 2009. In short, Michigan is turning a corner, but still has a long way to go.

FORECASTING FRAMEWORK

NATIONAL AND STATE ECONOMIES (CONTINUED)

Two major events occurred within the last two months that will have a major impact on Center Line, and all municipalities, in the next five years. In early January, the State of Michigan held its revenues estimation conference. Outside economists at the conference projected that state sales tax revenues, which fund the City's State Shared Revenue Constitutional payments, are set to increase by between 3.2% and 3.6% each year for the next three state fiscal years (**source: Office of Revenue and Tax Analysis**). For Center Line, this will mean approximately \$63,000 (or roughly \$21,000 per year) in additional Constitutional State Shared Revenue over the City's next three fiscal years. To compare the average annual gain to the City's operations, it would cover virtually the entire cost of a 30 hour per week part time clerk. In short, the gain in State Shared Revenues is significant to the City.

PERSONAL PROPERTY TAX REFORM

Another major event that occurred during the state legislators' lame duck session in December was the passage of the Personal Property Tax (PPT) Reform Bill. This bill has two key provisions that will have a material effect on the City's financial future, which are outlined below along with their effective dates:

- Small Taxpayer PPT Exemption – Beginning in tax year 2014 (fiscal year 2015), all industrial and commercial personal property with a taxable value of less than \$40,000 will be exempt. The loss to Center Line is forecasted to be \$1,905,381 in taxable value, or \$27,939 in general operating tax revenues (**sourced from Macomb County Equalization; Steve Mellen**).
- Exemption for New and Existing PPT – Beginning in tax year 2016 (fiscal year 2017), all eligible manufacturing personal property manufactured between 2013 or newer will be 100% exempt. Also exempt will be all used manufacturing personal property new in 2005 or earlier. In each subsequent year, one additional year will be added to the used manufacturing personal property exemption until all eligible manufacturing personal property is exempt in 2023. The City forecasts the loss of \$17,404,274 in personal property taxable value in fiscal year 2017, equal to \$255,199 in general operating tax revenues.

After a hard fought campaign by many communities, which was spearheaded by the Michigan Municipal League's 'replace don't erase' campaign, state legislators agreed to tie the entire bill to the approval of a statewide referendum on the approval of a change to the State Constitution regarding allocation of the State Use Tax. The change in allocation will be used to fund approximately 80% of local governmental unit losses as a result of the PPT changes noted on the previous page. In addition to this re-allocation of the state use tax, an additional assessment will be levied for revenues lost by local units as a result of the PPT changes above that were previously used for so-called 'essential services', such as public safety. Local units will have the option to levy an essential services assessment in order to re-capture 100% of those lost revenues, although it may work out to be less than 100% reimbursement due to certain limitations.

Ultimately, the City of Center Line is projected to be eligible to levy an essential services assessment (ESA), which when combined with State Use Tax reimbursements for non-essential services, will reimburse the City a forecasted \$189,000, or 74% of all revenues lost in fiscal year 2017. This represents a permanent loss of tax revenues of \$66,199. Note that the City's total reimbursements are less than 80% of lost revenues because the ratio of industrial real property compared to industrial personal property for the City is only 79.9%.

FORECASTING FRAMEWORK

NATIONAL AND STATE ECONOMIES (CONTINUED)

For example, a ratio of 100% would result in a full 80% reimbursement of non-essential services which would then be combined with a 100% reimbursement of essential services to yield a significantly higher overall reimbursement percentage. ***Unfortunately for Center Line and many communities throughout the state, the reality is that the actual dollars received will end up being less than the often quoted 80% reimbursement.***

As stated earlier, all the PPT changes voted into law will only go into effect if the state-wide referendum on the re-allocation of the State Use Tax is approved by the people in the August 2014 election. Looking at the figures above, it can be tempting to hope for the failure of this referendum, however, the PPT reform as written and signed into law is very likely going to be the best compromise local units can get. Another key consideration is that the PPT is, frankly, an economically stifling tax and does need to be eliminated. If the state-wide referendum was to fail, it would be very likely that a new law would be passed immediately that would not be tied to any form of reimbursement. Ultimately, the City of Center Line would then lose the full \$255,199, rather than the net \$66,199 we are in line to lose now.

For these reasons, the City of Center Line strongly encourages its residents to vote 'yes' on the State Use Tax Referendum in August 2014.

REGIONAL AND CITY ECONOMIES

Southeastern Michigan has long been the world capital of the car industry and arguably the world capital of manufacturing. As such, the region and the City have been hit hard by globalization of the manufacturing industry and even harder hit by the Big Three's market share decline over the past decade. The chart below shows just how significant these events have been to the City of Center Line:

CITY OF CENTER LINE
KEY ECONOMIC INDICATORS
AS OF JUNE 30, 2003 AND JUNE 30, 2012

INDICATOR	JUNE 30, 2003	JUNE 30, 2012	PERCENT CHANGE
Total City Taxable Value	\$ 237,690,695	\$ 184,419,474	(22.4) %
City Operating Millage Revenues	3,485,259	2,704,143	(22.4)
Concentration of Workforce*			
Total Jobs	2,102,000	1,834,700	(12.7)
Total Manufacturing Jobs	317,300	214,600	(32.4)
Unemployment Rate*	8.0	10.2	(27.5)

*Data presented is for the Detroit, Livonia, Warren metropolitan area per the Bureau of Labor Statistics.

Source: City of Center Line 2012 Comprehensive Annual Financial Report

FORECASTING FRAMEWORK

REGIONAL AND CITY ECONOMIES (CONTINUED)

THE BIG THREE AND EMERGING TECHNOLOGIES

After the federal bailout of Chrysler and General Motors, the Big Three have greatly improved product lines and are truly making a comeback. Profit margins among the fleet's high mileage vehicles continue to be very small. Due to the temporary stabilization of gas prices, consumers are returning to purchasing preferred full-size cars, crossover, and sports utility vehicles. This is a very positive trend for the Big Three should it continue as these vehicles net a much larger profit per vehicle than their economy car fleet.

Also of note are new jobs being created by the Big Three, including 1,500 jobs at the Warren Tech Center just one mile north of Center Line. MOPAR world headquarters, a subsidiary of Chrysler and located in Center Line, remains committed to the City after nearly being shut down in 2009. Overall, the actions of the Federal Government to bailout Chrysler and General Motors have added a significant level of economic stability to the City and region.

Despite gas prices stabilizing in the \$3.25 to \$3.75 range over the last year, there is improved demand for so-called eco-friendly high mileage vehicles, some of which are in part or totally electric (i.e., no internal combustion engine). While Toyota beat the Big Three to the marketplace with the Toyota Prius, the Big Three have answered the call, with hybrid versions of a variety of the total fleet's vehicles, including some electric cars.

Perhaps the most notable/most debated domestic eco-friendly car is the innovative electric/traditional gas engine powered Chevrolet Volt. Because General Motors was bailed out by the U.S. taxpayers, many have criticized the company's decision to go forward with the Volt, seen by these individuals as another example of the company's wasteful spending. Some figures have circulated stating that the cost of production of a Chevy Volt is well in excess of \$70,000, while the vehicle sells for only \$30,000 to \$45,000, depending on options chosen. General Motors has refuted these numbers, accurately stating that cost per vehicle calculations, which include research and development costs, must be equally allocated across all vehicles projected to be sold, not just those sold to date, which was the case with the \$70,000 cost per vehicle quote noted above.

Ultimately, what cannot be debated is that electric and electric hybrid car demand is not as high as initially projected by General Motors and that the company may not actually make any money on this generation of these vehicles. That noted, the emerging battery technologies constantly being developed and improved to provide longer mileage ranges to these vehicles is firmly rooted in Michigan and is creating high-tech, high-paying jobs. Further, the Federal Government has given grants to many Michigan-owned, Michigan job creating companies in the battery industry. While the short-term outlook is much improved for the Big Three, its future – and the region's future – rests firmly in the hands of innovation via both increased fossil fuel economies and alternative fuel vehicles.

CITY OF DETROIT FINANCIAL CRISIS

A major constraint on Southeast Michigan is the City of Detroit, its northern border just two miles south of Center Line. Detroit has consistently been on the brink of bankruptcy for several years. Currently, the State is working with local officials in Detroit on solving their financial issues via a series of steps known as a consent agreement.

FORECASTING FRAMEWORK

REGIONAL AND CITY ECONOMIES (CONTINUED)

While some in the region may believe we can do without a successful Detroit, the only way the region can truly operate at its highest potential is if the uncertainty in Detroit is resolved. For this reason, a major unknown when forecasting the next five years for the City of Center Line is the impact, likely to be considerable, of a resolution to the situation in Detroit, be it an emergency manager or via a more positive solution for local leaders, workers, and residents of that City.

FORECASTED EXPECTATIONS

KEY EXPECTATIONS

In developing the forecasted expectation for the City of Center Line over the next five fiscal years, the following key expectations were used:

- Based on the current and expected future Federal environment, the City is not expecting any significant Federal grant funding other than an allotment of the Community Development Block Grant program passed through from Macomb County in fiscal year 2015 in the amount of \$225,000. This program, as confirmed with County officials, is not seen as being in danger of being substantially cut at this time, though the City will continue to watch for news regarding future curtailments of the program.
- Based on the State's recent revenues estimation conference, the City is expecting an increase in Constitutional State Shared Revenue of approximately 3.5% per year for fiscal years 2014, 2015, and 2016. 2017 and 2018 are projected to be flat at this time.
- Preliminary County Equalization numbers indicate that the City will lose approximately 11.9% of its total taxable value in tax year 2013 (fiscal year 2014). Past tax year 2013, the City expects that real property tax values will slow their decline and will eventually increase value beginning by no later than tax year 2016 (fiscal year 2017). Total tax revenues are forecasted to decline because of real property value declines from tax year 2013 through 2015 and then decline in tax year 2016 because of major losses stemming from the personal property tax reform bill. The City forecasts a net gain in tax revenues in tax year 2017 (fiscal year 2018).
- Health insurance costs for active employee healthcare plans are projected to increase at a rate of 6% per year, which is in line with the increases the City has seen to these plans for the past two fiscal years. Costs related to the ramifications of the Affordable Care Act (ACA) remain difficult to calculate, but preliminary numbers indicate that if the City needs to pay a penalty because of certain uncovered part-time employees, that the penalty would not be significant in nature.
 - Active healthcare costs project that all future union contracts will be ratified with provisions allowing the City Council to enact a 20% employee contribution policy in accordance with Public Act 152 beginning with fiscal year 2015.
- Health insurance cost projections for retiree plans are projected to increase at a rate of 8% per year. This projection was based on past increases as well as the City's external healthcare advisor's projections. The increases in the forecast do not equate to an exact 8% increase each year because of projected drop offs of some retirees from traditional pre-age 65 coverage to our supplemental post-age 65 coverage, which saves the City between \$12,000 to \$26,000 per retiree converted to this Plan. The Plan affords the exact level of coverage as the pre-65 plan.
- The City's Self-Insured Prescription coverage plan is projected to increase at a rate of 5% per year. This projection was based on past increases as well as the City's external healthcare advisor's projections.
- The City assumes a consumer price index (CPI) of at least 2% to 4% per year over the next five years. Coupled with decreasing tax values over much of that same timeframe, the cost of providing City services will rise in combination with the declining revenues.

FORECASTED EXPECTATIONS

KEY EXPECTATIONS (CONTINUED)

- The City assumes the defeat of Center Line Public School's hold harmless millage renewal referendum and the expiration of that millage, with the last collection of it being in tax year 2013 (fiscal year 2014). The defeat of the millage would lighten the tax burden on the residents of a majority of the City, resulting in improved desirability of the property in the City. Although debatable, for purposes of the forecast the City believes taxable values would rise in subsequent tax years as a result of the defeat of the millage. If the millage referendum passed, the City's projected taxable value increases across the next five years would probably stay on the same track, but would be 2% to 3% lower each year, decreasing projected tax revenues by the same percentage each year between fiscal year 2015 and fiscal year 2018.

As the City's Department Heads prepare the final drafts of their biennial 2014 and 2015 budgets in preparation for the department budget meetings in February, the following expectations for their budgets have been communicated:

- For budget year 2014, department operating budgets will be frozen at 2013 levels, meaning that if no additional programs or services are offered, no additional funds will be provided to those department accounts. When coupled with the CPI increase, this is effectively a budget cut of approximately 3% to 4%. Department budgets as a whole will likely increase due to the increase projected for employee fringe benefits.
 - Department Heads have been advised to consider capital equipment improvements as several departments have aged or obsolete equipment in need of major repairs or replacement.
- For budget year 2015, department operating budgets will be uncapped and allowed to increase at the rate of that year's CPI. This is projected to be at approximately 2% to 4%.
- For both budget years, non-union employee wages, as has been the case in previous years, will continue to be frozen.

FORECASTED EXPECTATIONS

CITY FINANCIAL FORECAST

SUMMARY

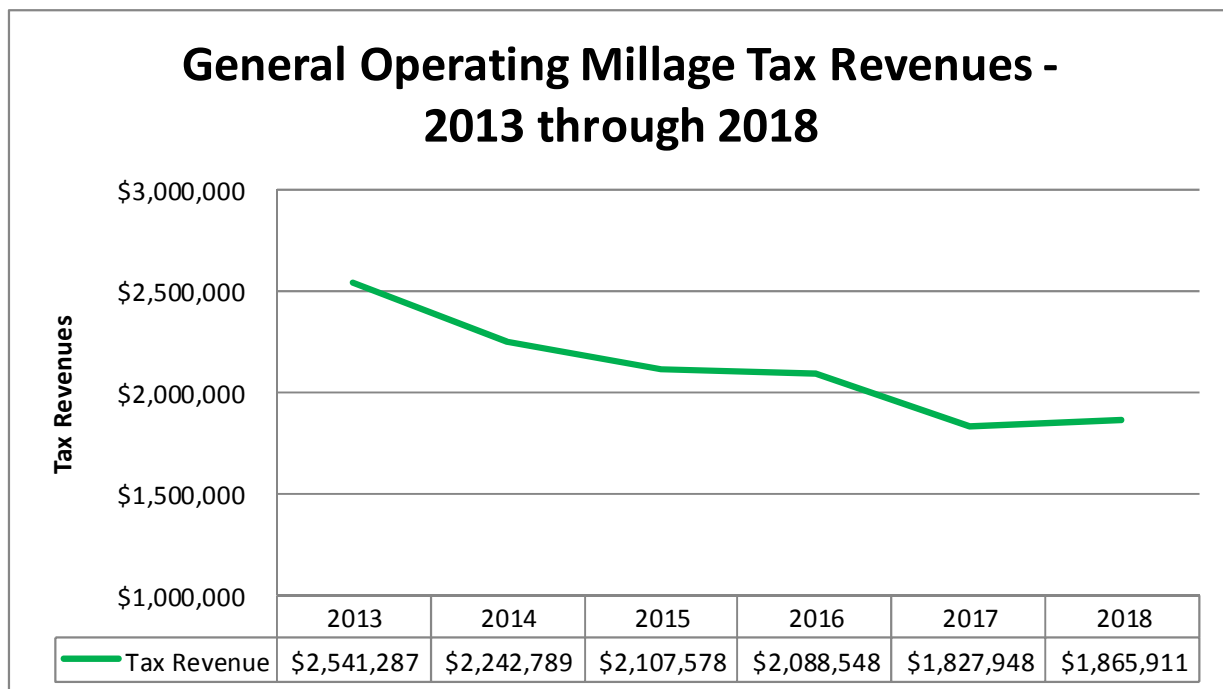
The City of Center Line was heading towards certain insolvency and an emergency manager just two years ago. Thanks to difficult decisions such as employee benefit cuts and job eliminations made by management alongside the decision of the residents of the City who passed the public safety millage, the City is in a position to provide a stable economic environment in which to live, work and play for the next five years.

In summary, the City's general fund is projected to have surplus operating budgets for fiscal years 2014, 2015 and 2016. The City will suffer losses in 2017 and 2018, but these will be sustainable losses which will be funded with appropriated surplus fund balance. As the forecast stands now, the City will end operations at June 30, 2018 with a fund balance equivalent to 22% of its current operating expenses (COE's), which is slightly above the industry best practice of 20% as recommended by the Government Finance Officers Association (GFOA).

One of the most pressing issues of our time in municipal finance is the issue of funding retiree benefit costs such as health care. These costs are known as Other Postemployment Benefits, or OPEB for short. In previous years, the City has paid on a 'pay-as-you-go' basis, which has created a liability as of June 30, 2012 of \$7,037,889. This liability is nearly equal to one full year of the City's entire operations. With the resolution of the City's major financial problems now behind us, it is time to address this issue. This forecast will outline a plan to fund a significant amount of the current OPEB liability over the next five years.

TAX REVENUES

As the most significant source of revenue to the City, taxable value trends are watched very carefully. The following chart shows projected tax revenues in fiscal year 2013 through fiscal year 2018:

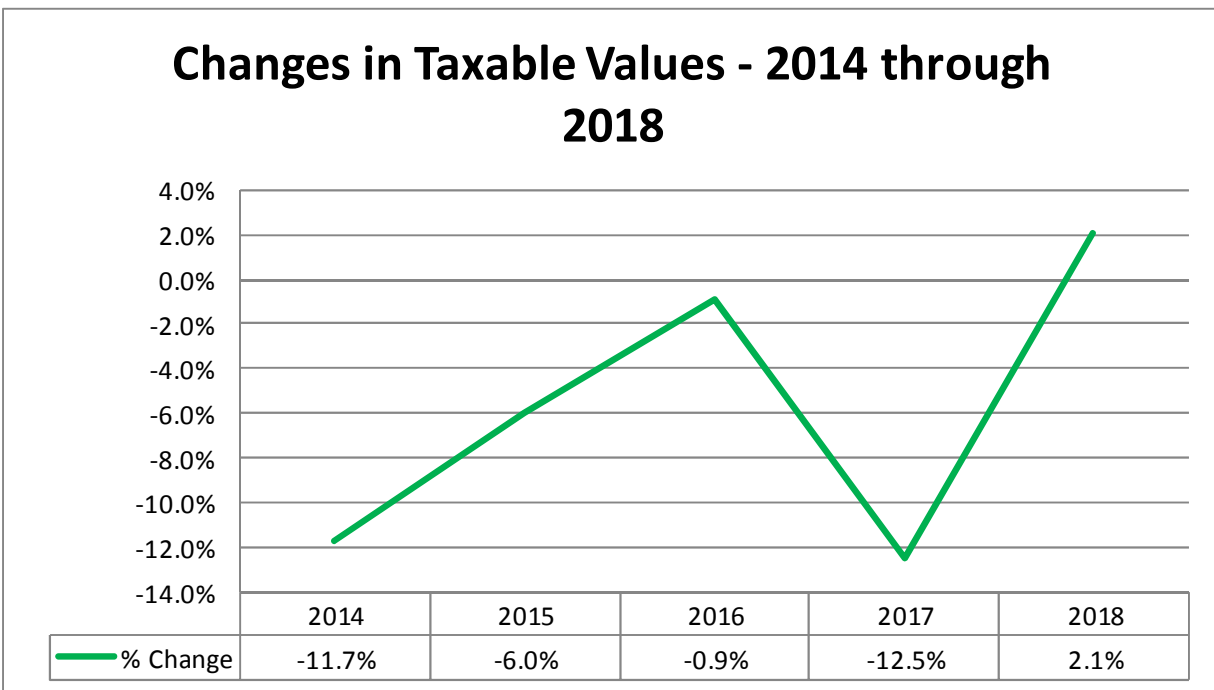


FORECASTED EXPECTATIONS

TAX REVENUES (CONTINUED)

As can be seen on the previous page, the City is projected to lose tax revenues through 2017, with the most significant drops occurring during the upcoming fiscal year 2014 and fiscal year 2017. The fiscal year 2017 drop is due mainly to the loss of personal property revenues as a result of enactment of personal property tax reform provisions during that year.

The City's annual percent change in taxable values can be seen in the chart below, which shows the effect of the personal property tax reform changes in 2017. For purposes of the forecast, the City forecasted lower declines each of the next three fiscal years, with a small gain in real property in 2017 (negated by personal property as can be seen below), followed by the City's first net gain forecasted in taxable values in 2018.

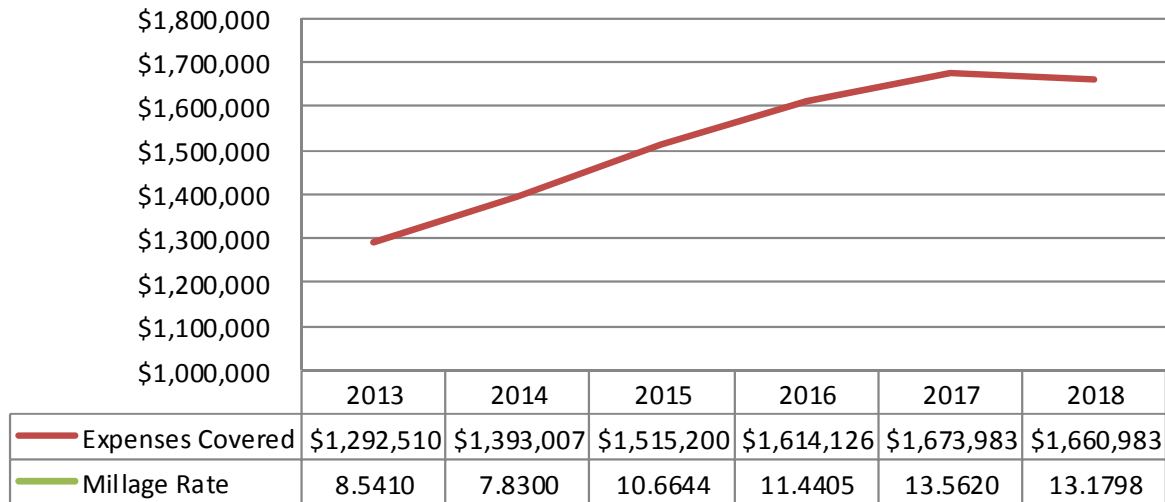


The City's variable rate millages are based on the requirement that the millages cover the expenses they are required by law (or vote of the people) to cover. The City has two variable rate millages, the PA 345 Police and Fire Pension System Millage and the City Debt Millage. The charts on the following page show the level of expenses they are projected to be required to cover as well as the projected millage rates.

FORECASTED EXPECTATIONS

TAX REVENUES (CONTINUED)

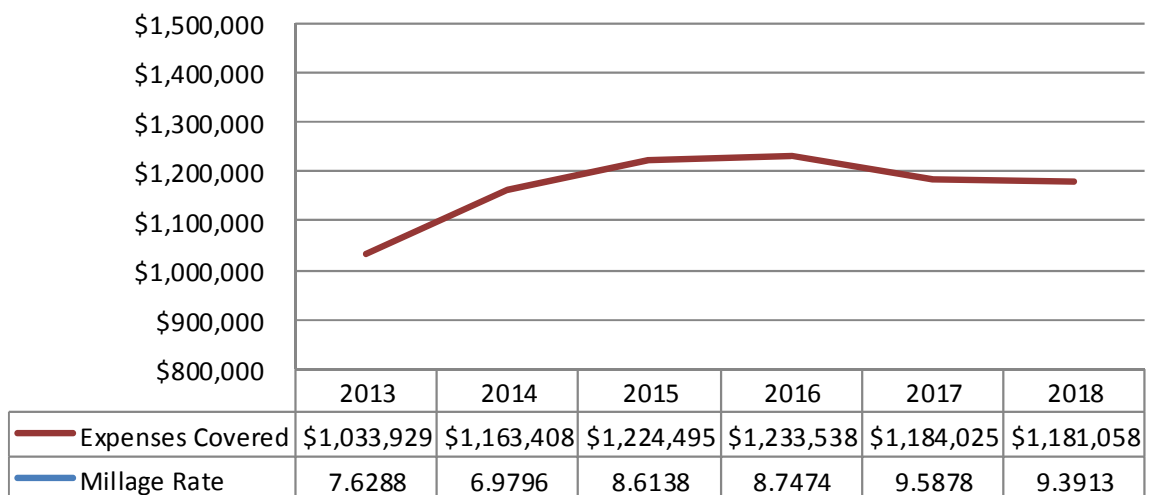
Public Act 345 Covered Expenses & Millage Rates - 2013 Through 2018



The City forecasts a gradual rise in the cost of the PA 345 pension system, driven by the current funding of the plan, currently at 62%. In accordance with PA 345 requirements, the City has made 100% of all actuarially required contributions to the Plan, however, a recent wave of retirements coupled with market under-performance has decreased the percentage of the Plan currently funded. As market conditions improve, the City expects the actuaries to tell us to continue to contribute more through most of the next five years until year five, where there may be a potential decrease in the annual required contribution.

The debt millage and covered expenses for the next five years will look like this:

Debt Service Covered Expenses & Millage Rates - 2013 Through 2018

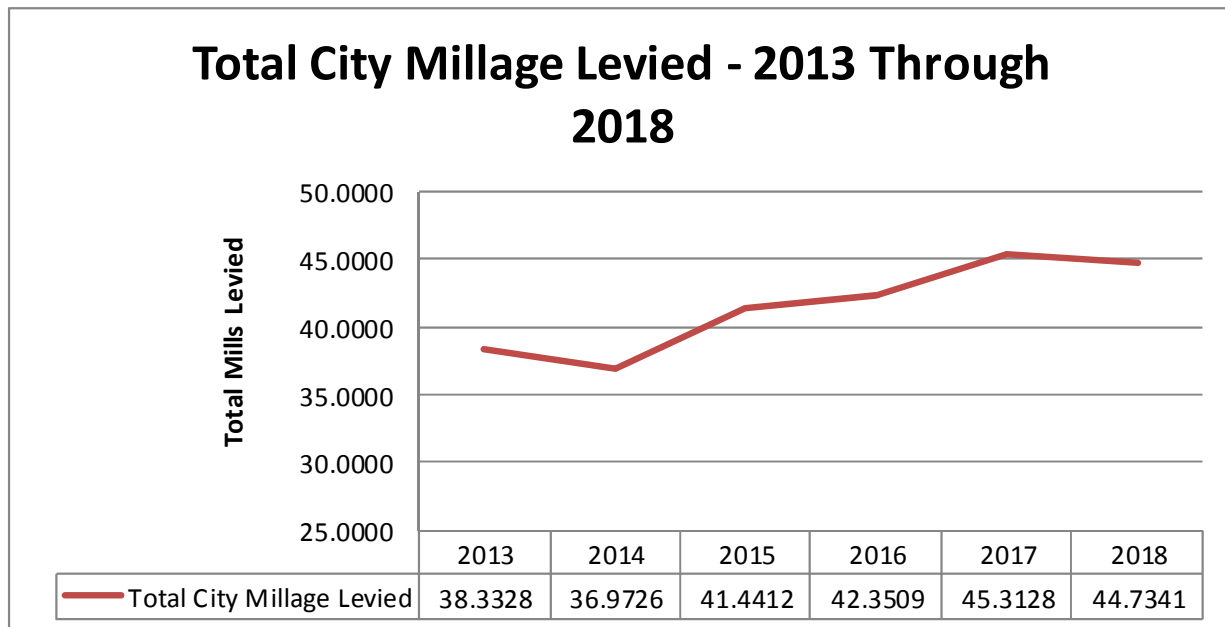


FORECASTED EXPECTATIONS

TAX REVENUES (CONTINUED)

Please note that the debt millages and expenses covered as noted above do not take into account any additional bonding by the City. Forecasted amounts shown above include only existing debt service obligations covered by the City's debt millage. All bonds paid by the City debt millage require a vote of the residents in order to be issued.

A key consideration for any City is to strive to provide the highest level of service to the resident while charging them the lowest possible millage rate for those services. The following chart shows the sum of all the City's millages by year through fiscal year 2018 (general operating, public safety operating, PA 345 Pension, and Debt Service).



Finally, although millages are set to increase between 2013 and 2018 by a net of 6.4013 mills, it is important to note that actual taxes paid is based on taxable values multiplied by the above millages. Using the City's forecasted changes in taxable values, the following table shows an average taxpayer's total City tax bill for just City millages in the current fiscal year (2013) and each of the following five fiscal years:

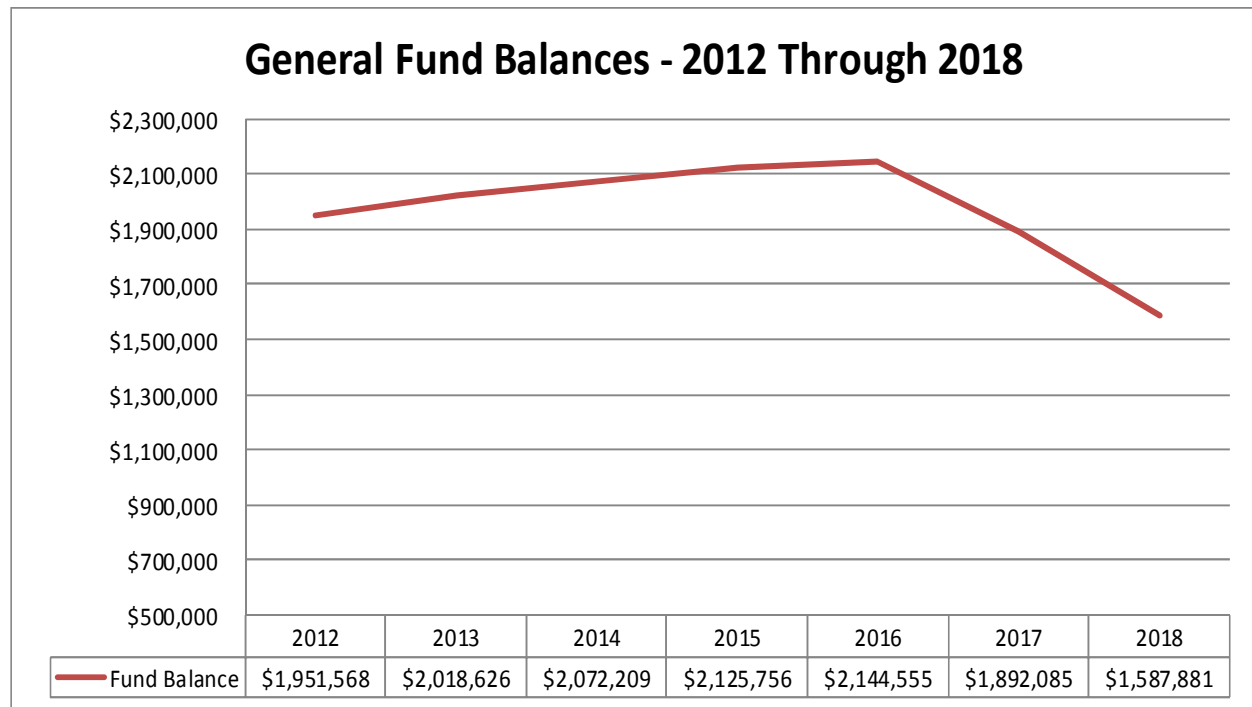
CITY OF CENTER LINE
CITY TAX BILL BY FISCAL YEAR
FOR A PROPERTY WITH A TAXABLE VALUE IN 2013 of \$30,000

FISCAL YEAR	TAXABLE VALUE	TOTAL CITY MILLAGES	TOTAL CITY TAX BILL	DOLLAR CHANGE
2013	\$ 30,000	37.8983	\$ 1,137	N/A
2014	26,430	37.226	984	\$ (153)
2015	25,109	41.4412	1,041	57
2016	24,858	42.3509	1,053	12
2017	25,107	45.3128	1,138	85
2018	25,860	44.7341	1,157	19
CHANGE IN TAX BILL IN 2018 vs. 2013:				<u>\$ 20</u>

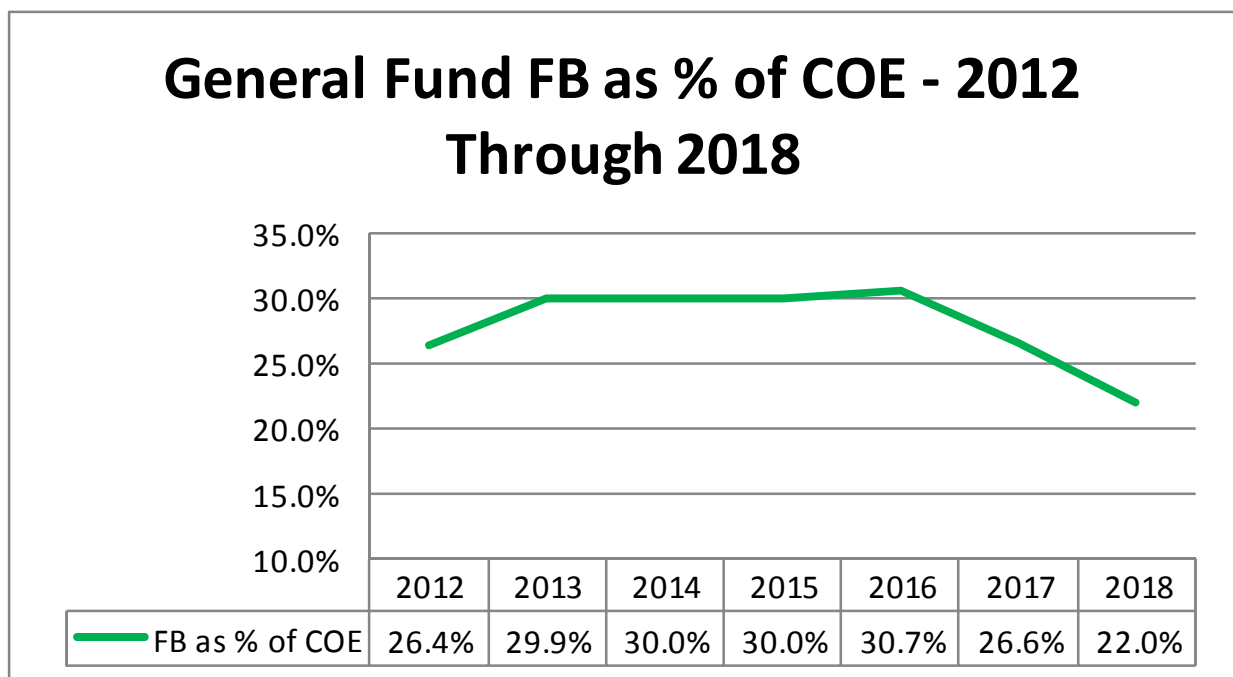
FORECASTED EXPECTATIONS

GENERAL FUND

The general fund, considering all key expectations noted earlier in the report, should have fund balances as follows for 2013 through 2018 (2012 actual figures also shown):



Expressed as a percentage of current operating expenditures (COE), the fund balance totals over the same period as above looks like this:



The Government Finance Officers Association recommends at least 20%, which is achieved each year.

FORECASTED EXPECTATIONS

GENERAL FUND (CONTINUED)

Looking at the previous chart, the question might be asked, “why does the City’s fund balance seem like it’s never going to go past 30% COE?” The answer is that the plan presented in this forecast to fund other postemployment benefits (such as retiree healthcare) assumes that the City uses all fund balance in excess of 30% in order to fund the OPEB Investment Trust. By doing this, the City will build a balance in the investment trust which will be used to fund retiree benefits in future more lean years, potentially as soon as fiscal year 2019.

The benefit to the City and the retirees is simple: putting money into the Trust now will ensure maximum return on investment over the next five years. Should the forecast presented be correct and fiscal year 2018 gets us down to 22% COE, then it may be necessary to fund retiree health care payments with the trust in fiscal year 2019 in order to keep the fund balance above the GFOA recommended 20% COE level.

In short, investing in the Trust today and over the next five years will potentially create a safety net to aid the City in making these payments for retiree healthcare in the future. If this Plan is adopted by Council, the City will make payments to the OPEB Investment Trust as follows:

FISCAL YEAR	
2013	\$ 845,000
2014	300,000
2015	35,000

No payments would be made by the City in fiscal years 2016 through 2018 because of the budget deficit in those years. When coupled with Water & Sewer Fund payments to the Trust for that fund’s portion of the OPEB liability, the City projects that the OPEB investment trust, with modest earnings, should have a balance of approximately \$3.3 million, or 47% of the current OPEB liability, by June 30, 2018.

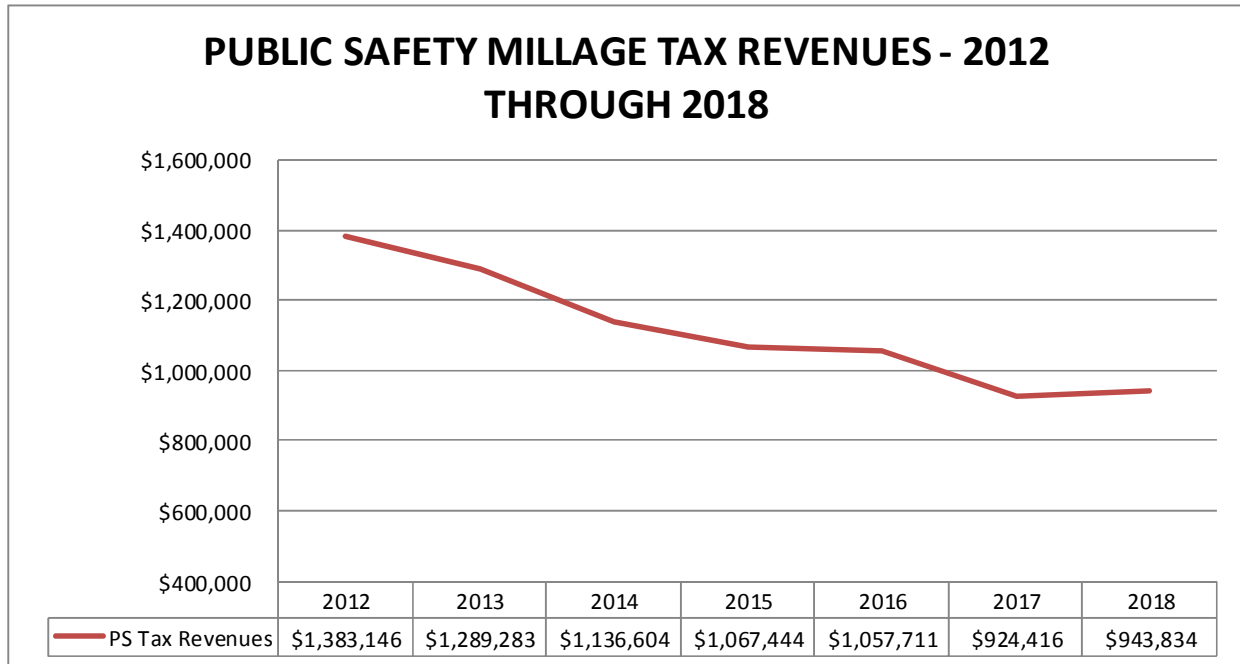
The trend in the general fund is gradual increasing costs along with declining revenues for much of the five year period. As a result, the City will begin to lose fund balance as noted on the previous page in fiscal year 2017. The main drivers of this decline will be inflation, a rise in the consumer price index, as well as uncontrollable legacy costs the City pays to retirees. As can be seen in the chart below, legacy costs, which are already significant, will grow to be approximately 35% of City’s total operating budget by 2018:

TOTAL LEGACY COSTS - 2012 THROUGH 2018				
	GENERAL RETIREEES	PUBLIC SAFETY RETIREEES	TOTAL LEGACY COSTS	PERCENT OF OPERATING EXPENSES
2012	\$ 580,997	\$ 1,047,093	\$ 1,628,090	22.0%
2013	620,000	1,292,510	1,912,510	28.4%
2014	662,800	1,393,007	2,055,807	29.7%
2015	694,340	1,515,200	2,209,540	31.2%
2016	742,310	1,614,126	2,356,436	33.7%
2017	801,359	1,673,983	2,475,342	34.8%
2018	858,114	1,660,983	2,519,097	34.9%

FORECASTED EXPECTATIONS

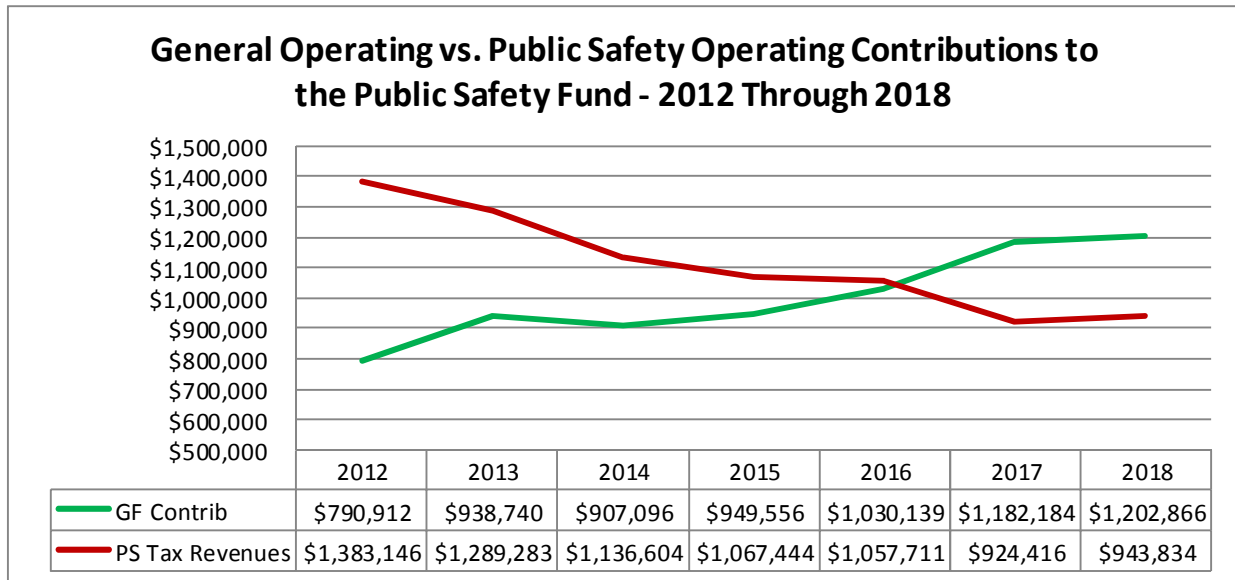
GENERAL FUND (CONTINUED)

Finally, an important statistic to watch is the tax revenue being generated by the 2011 voter approved Public Safety Millage. Originally, the millage levied \$1.4 million. As the chart below shows, declines in taxable values coupled with the elimination of a significant portion of personal property has and will continue to take a toll on this millage:



Another significant contributor to the General Fund's decline in fund balance in 2017 and 2018 is the increasing contribution the General Fund will need to make in order to cover total public safety operations. Although the public safety millage never covered 100% of public safety operations, the amount that it will cover of those operations will continue to decline with taxable values over four of the next five fiscal years as currently forecasted. By fiscal year 2017, the general fund will fund more public safety operations than public safety's own dedicated operating millage:

FORECASTED EXPECTATIONS



KEY POLICY RECOMMENDATIONS

The forecast as created has taken into account the following policies not yet approved/not yet able to be approved by Council or not yet negotiated into future collective bargaining agreements. Respectively, City Management asks for the following current and/or future actions:

- The funding of the OPEB Investment Trust Fund – As shown on page 14 in this report, it will be a policy presented for approval to Council later this fiscal year asking the Council to approve the distribution of all future General Fund unassigned fund balances in excess of 30% of current operating expenditures to the OPEB Investment Trust Fund. The policy will also require the Water and Sewer Fund to budget for its 8% portion of the City's annual required contribution on the OPEB liability.
- Public Act 152 20% Employee Contribution Option in Fiscal Year 2015 and Beyond – City management will work with all unions in the City to write PA 152 language into all collective bargaining agreements. The effect of doing this for every bargaining unit would save the City \$76,000 in fiscal year 2015 alone assuming that City Council would opt for the 20% employee contribution option. If every union agrees to PA 152 as part of their next contracts, City Management recommends that City Council elect the 20% option beginning in fiscal year 2015.

BUDGET SECTION

CONSOLIDATED (SUMMARY) BUDGET GOVERNMENTAL FUNDS FISCAL YEAR 2014

	General Fund	Public Safety Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 2,337,630	\$ 2,355,457	\$ 1,175,244	\$ 5,868,331
Licenses and Permits	154,000	-	-	154,000
Federal Sources	-	-	276,280	276,280
State and Local Sources	913,558	18,300	428,000	1,359,858
Charges for Services	569,930	19,400	-	589,330
Fines and Forfeits	292,500	350	5,000	297,850
Interest	22,150	150	-	22,300
Other	102,500	1,100	-	103,600
TOTAL REVENUES	4,392,268	2,394,757	1,884,524	8,671,549
EXPENDITURES				
General Government				
Legislative	18,600	-	-	18,600
37th District Court	356,050	-	-	356,050
Assessor's Office	96,440	-	-	96,440
City Manager/Clerk	350,760	-	-	350,760
Treasurer's Office	198,829	-	-	198,829
Other General Govt	572,306	-	416,318	988,624
Public Safety	173,405	3,472,232	327,421	3,973,058
Public Works	903,185	-	772,315	1,675,500
Community and Economic Development	21,000	-	-	21,000
Recreation and Culture	485,172	-	-	485,172
Debt Service	450,000	-	145,400	595,400
TOTAL EXPENDITURES	3,625,747	3,472,232	1,661,454	8,759,433
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	766,521	(1,077,475)	223,070	(87,884)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	898,735	142,870	1,041,605
Transfers Out	(898,735)	-	(1,165,714)	(2,064,449)
TOTAL OTHER FINANCING SOURCES (USES)	(898,735)	898,735	(1,022,844)	(1,022,844)
NET CHANGE IN FUND BALANCE	(132,214)	(178,740)	(799,774)	(1,110,728)
Fund balances, beginning of year	1,655,148	203,742	1,238,008	3,096,898
Fund balances, end of year	<u>\$ 1,522,934</u>	<u>\$ 25,002</u>	<u>\$ 438,234</u>	<u>\$ 1,986,170</u>

CONSOLIDATED (SUMMARY) BUDGET GOVERNMENTAL FUNDS FISCAL YEAR 2015

	General Fund	Public Safety Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 2,195,242	\$ 2,576,951	\$ 1,237,831	\$ 6,010,024
Licenses and Permits	139,500	-	-	139,500
Federal Sources	225,000	-	-	225,000
State and Local Sources	930,200	18,300	428,000	1,376,500
Charges for Services	566,615	19,400	-	586,015
Fines and Forfeits	320,500	350	5,000	325,850
Interest	22,100	150	-	22,250
Other	101,000	1,100	-	102,100
TOTAL REVENUES	4,500,157	2,616,251	1,670,831	8,787,239
EXPENDITURES				
General Government				
Legislative	18,600	-	-	18,600
37th District Court	366,075	-	-	366,075
Assessor's Office	95,895	-	-	95,895
City Manager/Clerk	334,600	-	-	334,600
Treasurer's Office	203,069	-	-	203,069
Other General Govt	760,406	-	16,317	776,723
Public Safety	173,680	3,574,469	36,600	3,784,749
Public Works	906,209	-	328,347	1,234,556
Community and Economic Development	21,000	-	-	21,000
Recreation and Culture	493,661	-	-	493,661
Debt Service	175,000	-	141,636	316,636
TOTAL EXPENDITURES	3,548,195	3,574,469	522,900	7,645,564
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	951,962	(958,218)	1,147,931	1,141,675
OTHER FINANCING SOURCES (USES)				
Transfers In	-	958,218	122,912	1,081,130
Transfers Out	(958,218)	-	(1,210,607)	(2,168,825)
TOTAL OTHER FINANCING SOURCES (USES)	(958,218)	958,218	(1,087,695)	(1,087,695)
NET CHANGE IN FUND BALANCE	(6,256)	-	60,236	53,980
Fund balances, beginning of year	1,522,934	25,002	438,234	1,986,170
Fund balances, end of year	<u>\$ 1,516,678</u>	<u>\$ 25,002</u>	<u>\$ 498,470</u>	<u>\$ 2,040,150</u>

SCHEDULE OF TAX MILLAGES

GOVERNMENTAL FUNDS

FISCAL YEAR 2014 / TAX YEAR 2013

A resident's tax bill is calculated by taking the resident's taxable value by the millage rate. A 'millage' is the amount of money owed per \$1,000 of taxable value. The following tables show both City wide taxable values for the various City tax rolls as well as the millage rates charged by the City. It is important to note that many other taxes are levied on residents of the City that are not included below, such as taxes payable to the school district a resident's property is located within, Macomb County, Macomb ISD, Macomb Community College, and others.

TAXABLE VALUES - ACTUAL AND BUDGETED*			
	FY2013/TY2012	FY2014/TY2013	% CHANGE
AD VAL ROLL			
REAL	137,536,446	119,756,497	-12.93%
PERSONAL	32,358,965	32,500,632	0.44%
	169,895,411	152,257,129	-10.38%
IFT			
REAL	898,210	795,190	-11.47%
PERSONAL	1,212,647	1,507,981	24.35%
	2,110,857	2,303,171	9.11%
PILOT	1,408,544	1,408,544	0.00%

* Budgeted figures are from Assessor's L-4022 for upcoming tax year.

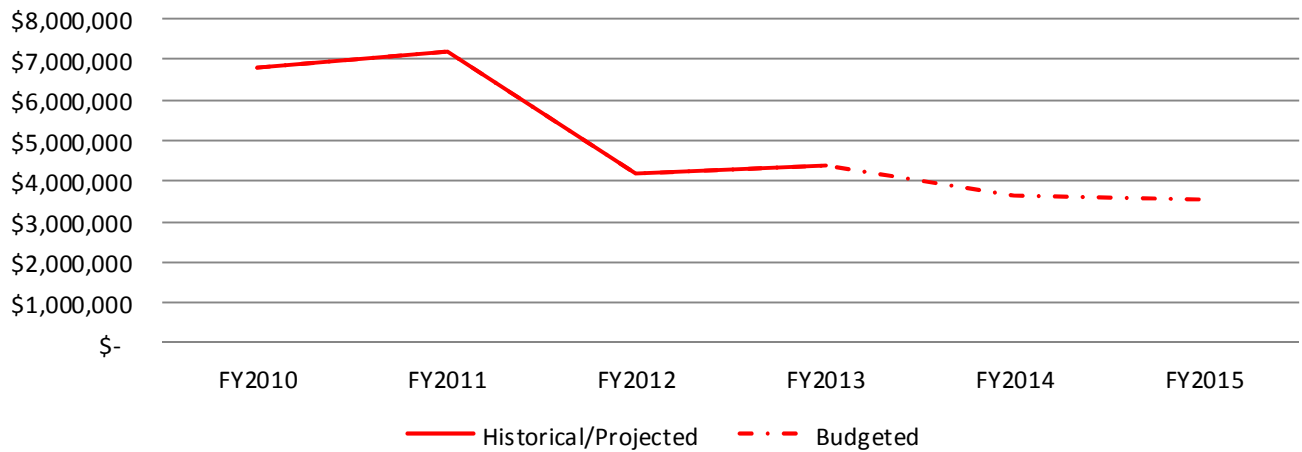
	FISCAL YEAR		% CHANGE
	2013	2014	
CITY OPERATING MILLAGE	14.6630	14.6630	0.00%
PUBLIC SAFETY OPERATING	7.5000	7.5000	0.00%
PA 345 POLICE/FIRE PENSION	8.5410	8.1065	-5.09%
DEBT MILLAGE	<u>7.6288</u>	<u>7.2330</u>	<u>-5.19%</u>
TOTAL CITY MILLAGES	<u><u>38.3328</u></u>	<u><u>37.5025</u></u>	<u><u>-2.17%</u></u>

FUND SUMMARY

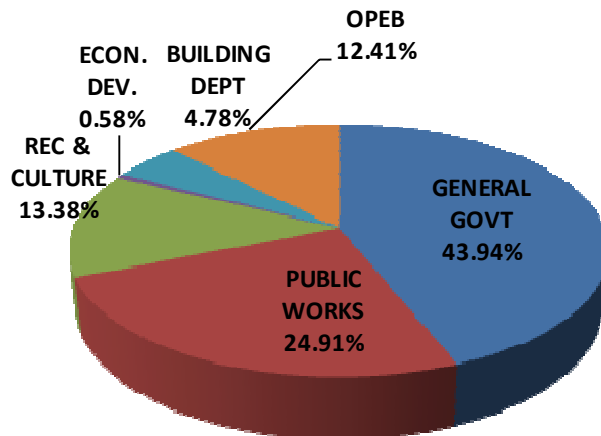
GENERAL FUND (FUND 101)

FUND DASHBOARD

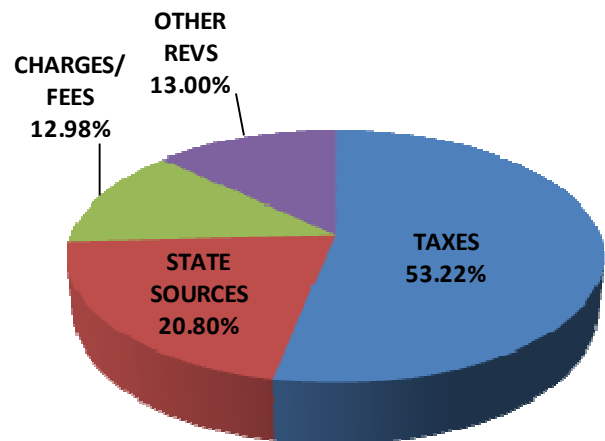
Fund Expenses, Historical and Budgeted - FY10 - FY15



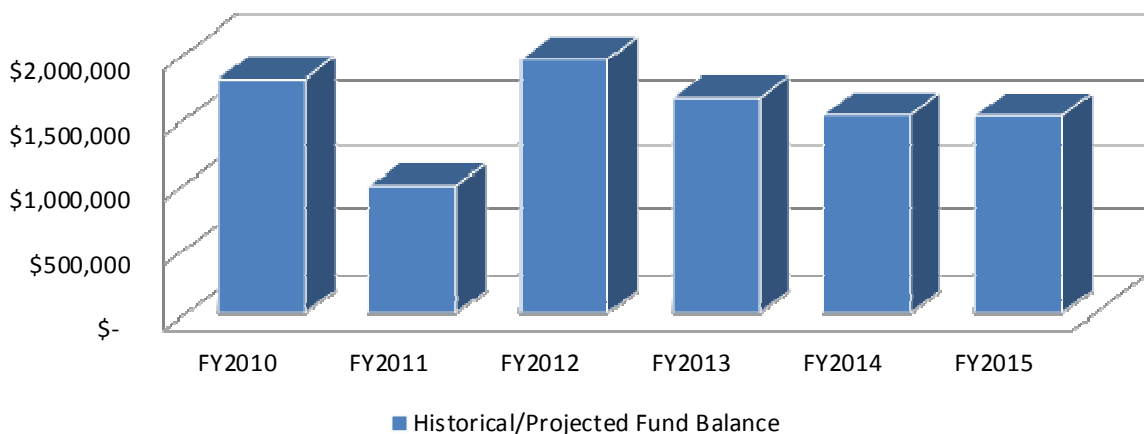
Expenses by Type, 2014 Budget



Revenues by Type, 2014 Budget



Historical and Projected Fund Balances



FUND SUMMARY

GENERAL FUND (FUND 101)

SUMMARY SCHEDULE AT BOARD LEVEL OF APPROVAL

ACCOUNT TITLE	PRIOR FISCAL YEARS			PROJECTED	BUDGETED	
	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
<u>REVENUES</u>						
PROPERTY TAXES	\$ 6,068,121	\$ 5,442,454	\$ 3,660,897	\$ 2,643,353	\$ 2,337,630	\$ 2,195,242
LICENSES AND PERMITS	186,143	197,771	224,892	147,000	154,000	139,500
FEDERAL SOURCES	2,620	337,940	683,885	225,000	-	225,000
STATE SOURCES	882,279	886,719	918,083	894,500	913,558	930,200
CHARGES FOR SERVICES	370,569	410,733	514,051	560,006	569,930	566,615
FINES AND FORFEITS	396,853	392,912	452,533	268,000	292,500	320,500
INTEREST	18,283	18,584	7,963	17,081	22,150	22,100
OTHER REVENUE	193,506	180,455	456,463	436,911	102,500	101,000
TOTAL REVENUES	8,118,374	7,867,568	6,918,767	5,191,851	4,392,268	4,500,157
<u>EXPENDITURES (BY DEPARTMENT)</u>						
LEGISLATIVE	20,090	14,601	15,431	18,652	18,600	18,600
37TH DISTRICT COURT	398,697	497,711	474,258	355,200	356,050	366,075
ASSESSOR'S OFFICE	60,435	80,669	104,629	67,785	96,440	95,895
CITY MANAGER/CLERK	442,921	432,734	487,850	404,603	350,760	334,600
TREASURER'S OFFICE	275,289	256,466	248,428	215,025	198,829	203,069
OTHER GENERAL GOV'T	261,949	583,151	1,009,819	723,338	572,306	760,406
REHABILITATION*	-	-	84,166	140,334	21,000	21,000
PUBLIC SAFETY**	3,338,487	3,377,233	-	-	-	-
BUILDING	149,705	135,740	138,786	148,025	173,405	173,680
PUBLIC WORKS	892,644	876,390	834,517	864,969	903,185	906,209
PARKS AND RECREATION	343,722	347,590	322,463	273,550	250,116	256,180
CENTER LINE PUBLIC LIBRARY	287,213	267,440	226,484	237,040	235,056	237,481
DEBT SERVICE/OPEB***	306,276	297,649	260,603	925,061	450,000	175,000
TOTAL EXPENDITURES	6,777,428	7,167,374	4,207,434	4,373,582	3,625,747	3,548,195
EXCESS OF REVENUES OVER EXPENDITURES	1,340,946	700,194	2,711,333	818,269	766,521	951,962
<u>OTHER FINANCING SOURCES (USES)</u>						
TRANSFERS IN	-	-	-	164,825	-	-
TRANSFERS OUT	(848,750)	(913,955)	(1,738,717)	(1,279,514)	(898,735)	(958,218)
TOTAL OTHER FINANCING SOURCES (USES)	(848,750)	(913,955)	(1,738,717)	(1,114,689)	(898,735)	(958,218)
NET CHANGE IN FUND BAL.	492,196	(213,761)	972,616	(296,420)	(132,214)	(6,256)
BEGINNING FUND BALANCE	1,308,380	1,800,576	978,952	1,951,568	1,655,148	1,522,934
PRIOR PERIOD ADJUSTMENT	-	(607,863)	-	-	-	-
ENDING FUND BALANCE	\$ 1,800,576	\$ 978,952	\$ 1,951,568	\$ 1,655,148	\$ 1,522,934	\$ 1,516,678

FUND SUMMARY GENERAL FUND (FUND 101) SUMMARY SCHEDULE AT BOARD LEVEL OF APPROVAL

NOTES TO THE SUMMARY SCHEDULE AT BOARD LEVEL OF APPROVAL

The following notes correspond to the asterisks on the previous page:

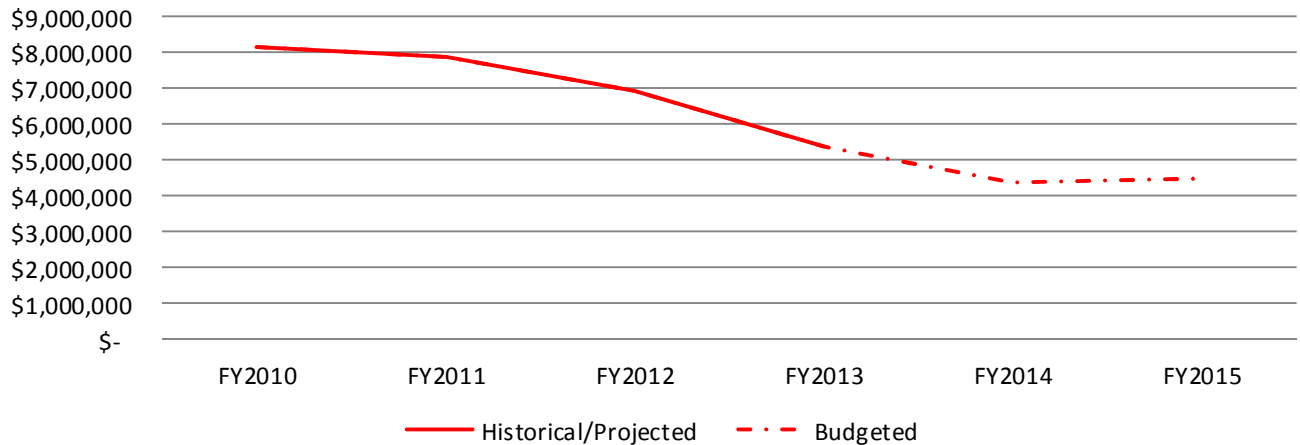
(*) The Rehabilitation Fund was incorporated into the General Fund as part of the City's implementation of Governmental Accounting Standards Board Statement Number 54 in fiscal year 2012. For comparative purposes, the Rehabilitation Fund's activity was placed into the General Fund in fiscal years 2010 and 2011.

(**) Public Safety activity was included in the General Fund in fiscal years prior to the passage of the Public Safety millage. Starting in fiscal year 2012 when the millage passed, public safety activity is now booked in the Public Safety Fund.

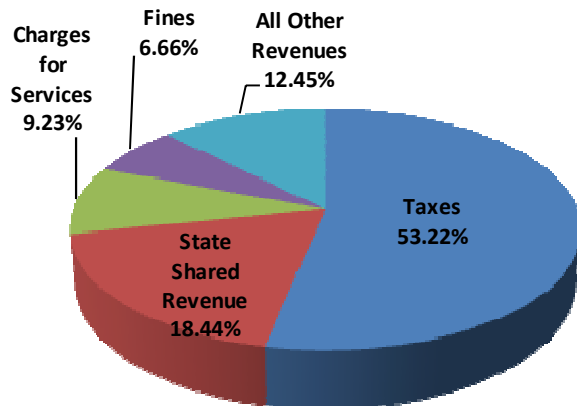
(***) In fiscal year 2013, the City created a Debt Service Fund in order to more easily track debt service payments against the City's debt service millage. Beginning in fiscal year 2014, only OPEB contributions are paid out of debt service in the General Fund. All other general obligation bonds are now paid from the Debt Service Fund.

REVENUES GENERAL FUND (FUND 101) REVENUE DASHBOARD

General Fund Revenues, Historical and Budgeted - FY10 - FY15



Revenues by Type, 2014 Budget



REVENUES AT A GLANCE

TOP THREE REVENUES - APPROVED FY2014 BUDGET

101-000-402.000	Current Real Taxes	\$	1,776,643
101-000-574.002	Const. State Shared		595,000
101-000-410.000	Current Pers. Taxes		428,901

BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$	4,392,268
2015 Budget		4,500,157

An important item of note as the reader reviews the following pages is that prior to fiscal year 2012, the City simply reported all tax revenues from all tax millages in the General Fund. In fiscal year 2012, the City established the Public Safety Fund to account for the new Public Safety Operating millage as well as the existing Police and Fire Pension (PA 345) millage which had previously been recorded in the General Fund.

In fiscal year 2013, the City established the Debt Service Fund, which substantially changed General Fund revenues by sending debt service tax millage revenues directly to the Debt Service Fund, eliminating the revenues from the General Fund and also eliminating the need for a large annual transfer out to the Water and Sewer Fund. Also in fiscal year 2013, the City began tracking tax revenues by their tax classification (real, personal, IFT) in the chart of accounts.

REVENUES

GENERAL FUND (FUND 101)

REVENUE DETAIL CLASSIFIED BY FUNCTION

THREE YEAR HISTORY, CURRENT YEAR PROJECTION, AND BUDGETED REVENUES

ACCT		PRIOR FISCAL YEARS			PROJECTED	BUDGETED	
NO.	ACCOUNT TITLE	FY2010	FY2011	FY2012	BALANCE AT JUN 30, '13	FY2014	FY2015
PROPERTY TAXES							
402.000	CURRENT REAL TAXES	\$ 5,925,332	\$ 5,360,743	\$ 3,536,787	\$ 2,029,177	\$ 1,776,643	\$ 1,687,811
410.000	CURRENT PERS. TAXES	-	-	-	466,000	428,901	386,011
420.000	DELQ. PERSONAL TAXES	36,480	1,161	40,036	1,200	1,200	1,200
437.000	IND. FACILITIES TAX (IFT)	-	-	-	15,476	16,886	11,820
445.000	INTEREST/PENALTIES	34,642	15,751	24,628	10,000	10,000	10,000
447.001	TAX ADMIN FEE - SUMMER	48,471	41,885	37,442	101,000	85,000	80,000
447.002	TAX ADMIN FEE - WINTER	23,196	22,914	22,004	20,500	19,000	18,400
TOTAL PROPERTY TAXES		6,068,121	5,442,454	3,660,897	2,643,353	2,337,630	2,195,242
LICENSES AND PERMITS							
451.370	BUSINESS LICENSES	87,560	96,465	116,575	30,000	32,000	32,000
452.370	CITY CERT. INSPECTION	49,090	42,483	56,250	40,000	40,000	42,500
609.370	BUILDING PERMITS	18,908	31,353	22,397	50,000	50,000	35,000
610.370	ELECTRICAL PERMITS	16,015	14,940	15,710	14,000	18,000	17,000
611.370	HEATING PERMITS	8,640	8,510	7,500	7,000	7,500	7,000
612.370	PLUMBING PERMITS	5,930	4,020	6,460	6,000	6,500	6,000
TOTAL LICENSES AND PERMITS		186,143	197,771	224,892	147,000	154,000	139,500
FEDERAL SOURCES							
501.000	FEDERAL GRANTS	-	53,856	1,200	-	-	-
502.260	NSP GRANT REVENUE	-	200,529	613,415	-	-	-
503.260	CDBG GRANT REVENUE	2,620	83,555	69,270	225,000	-	225,000
TOTAL FEDERAL SOURCES		2,620	337,940	683,885	225,000	-	225,000
STATE SOURCES							
539.000	PILOT(MSHDA)	-	-	89,117	80,000	80,500	76,000
540.445	MDOT STATE REVENUES	13,582	15,048	12,703	15,000	16,000	16,000
544.730	LIBRARY STATE AID/FINES	10,504	13,478	10,996	12,500	7,058	7,200
574.001	EVIP STATE SHARED REV	316,298	301,135	214,566	212,000	215,000	215,000
574.002	CONST. STATE SHARED REV	541,895	557,058	590,701	575,000	595,000	616,000
TOTAL STATE SOURCES		882,279	886,719	918,083	894,500	913,558	930,200
CHARGES FOR SERVICES							
600.000	CHARGES FOR SERVICES	147,054	157,932	126,269	281,069	261,030	253,965
600.202	CFS - M/L STREETS	-	-	90,786	30,000	30,000	30,000
600.370	CODE ENFORCE - BLIGHT	7,956	11,486	12,757	25,000	25,000	25,000
600.690	CFS - PARKS AND REC	36,636	90,080	132,131	58,000	32,650	34,150
601.601	CFS P&R - SUMMER CAMP	-	-	-	5,000	6,000	6,500
601.602	CFS P&R - TRIPS	-	-	-	5,000	13,000	13,000
601.603	CFS P&R - BUS REVENUES	-	-	-	-	10,000	10,000

REVENUES

GENERAL FUND (FUND 101)

REVENUE DETAIL CLASSIFIED BY FUNCTION

THREE YEAR HISTORY, CURRENT YEAR PROJECTION, AND BUDGETED REVENUES - CONCLUDED

ACCT		PRIOR FISCAL YEARS			PROJECTED	BUDGETED	
NO.	ACCOUNT TITLE	FY2010	FY2011	FY2012	JUN 30, '13	FY2014	FY2015
CHARGES FOR SERVICES - CONTINUED							
601.604	CFS P&R - OPEN SWIM	-	-	-	1,000	2,750	2,750
601.606	CFS P&R - DANCE CLASSES	-	-	-	4,000	5,000	5,000
601.607	CFS P&R - BLDG RENTALS	-	-	-	22,000	20,000	20,000
607.370	PLANNING/ZONING FEES	994	1,038	4,767	15,000	15,000	14,000
608.370	PLAN REVIEW FEES	2,255	2,005	4,775	3,250	4,000	4,000
613.215	ELECTIONS REIMBURSE	19,204	12,735	-	7,187	7,500	8,000
615.260	FRANCHISE FEES	151,916	132,088	138,814	100,500	135,000	137,000
620.230	TAX/ASSESS. RECORD FEES	1,195	725	1,315	750	750	750
628.730	LIBRARY VIDEO RENTALS	3,359	2,644	2,437	2,250	2,250	2,500
TOTAL CHARGES FOR SERVICES		370,569	410,733	514,051	560,006	569,930	566,615
FINES AND FORFEITS							
655.000	COURT CRIMINAL FINES	393,814	389,462	380,363	250,000	275,000	303,000
655.370	BOND FORFEITURES	-	-	65,775	11,000	10,000	11,000
656.730	LIBRARY FINES/PENALTIES	3,039	3,450	6,395	7,000	7,500	6,500
TOTAL FINES AND FORFEITS		396,853	392,912	452,533	268,000	292,500	320,500
INTEREST AND RENTS							
664.230	INTEREST EARNINGS	13,998	9,475	3,059	2,900	3,000	3,000
664.230	INT EARNINGS - REHAB	4,285	-	263	250	250	200
665.000	SPEC. ASSESS. INTEREST	-	9,109	4,641	-	-	-
666.285	RENTS - REHAB PROP.	-	-	-	13,931	18,900	18,900
TOTAL INTEREST		18,283	18,584	7,963	17,081	22,150	22,100
OTHER REVENUES							
502.230	RET. MEDICARE DRUG SUB.	58,667	20,833	48,208	38,000	37,500	36,000
671.000	MISCELLANEOUS	83,268	11,010	55,236	134,500	45,000	45,000
672.000	SPEC. ASSESS. REVENUE	413	86,756	86,756	-	-	-
673.000	SALE OF ASSETS	17,587	17,969	1,400	94,251	-	-
673.000	SALE OF ASSETS - REHAB	-	20,350	79,335	77,752	-	-
676.000	REIMBURSEMENTS	-	-	122,733	50,000	-	-
676.001	COBRA REIMBURSEMENTS	-	-	7,465	8,500	-	-
676.003	INSURANCE REIMBURSE	-	-	-	13,908	-	-
679.260	INS. PREMIUM REFUND	33,571	23,537	55,330	20,000	20,000	20,000
TOTAL OTHER REVENUES		193,506	180,455	456,463	436,911	102,500	101,000
OTHER FINANCING SOURCES							
699.301	TRANSFER IN - D/S FUND	-	-	-	164,825	-	-
TOTAL OTHER FINANCING SOURCES		-	-	-	164,825	-	-
TOTAL REVENUES		\$ 8,118,374	\$ 7,867,568	\$ 6,918,767	\$ 5,356,676	\$ 4,392,268	\$ 4,500,157

REVENUES

GENERAL FUND (FUND 101)

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – ACCOUNT NUMBER ORDER

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '13	PROJECTED BALANCE AT JUN 30, '13
		FY2010	FY2011	FY2012			
402.000	CURRENT REAL TAXES	\$ 5,925,332	\$ 5,360,743	\$ 3,536,787	-40%	\$ 1,935,726	\$ 2,029,177
410.000	CURRENT PERS. TAXES	-	-	-	0%	448,178	\$ 466,000
420.000	DELQ. PERSONAL TAXES	36,480	1,161	40,036	10%	-	1,200
437.000	IND. FACILITIES TAX (IFT)	-	-	-	0%	15,457	15,476
445.000	INTEREST/PENALTIES	34,642	15,751	24,628	-29%	10,069	10,000
447.001	TAX ADMIN FEE - SUMMER	48,471	41,885	37,442	-23%	97,910	101,000
447.002	TAX ADMIN FEE - WINTER	23,196	22,914	22,004	-5%	20,953	20,500
451.370	BUSINESS LICENSES	87,560	96,465	116,575	33%	13,203	30,000
452.370	CITY CERT. INSPECTION	49,090	42,483	56,250	15%	35,650	40,000
501.000	FEDERAL GRANTS	-	53,856	1,200	100%	-	-
502.230	RET. MEDICARE DRUG SUB.	58,667	20,833	48,208	-18%	-	38,000
502.260	NSP GRANT REVENUE	-	200,529	613,415	100%	-	-
503.260	CDBG GRANT REVENUE	2,620	83,555	69,270	2544%	185,536	225,000
539.000	PILOT(MSHDA)	-	-	89,117	100%	-	80,000
540.445	MDOT STATE REVENUES	13,582	15,048	12,703	-6%	4,423	15,000
544.730	LIBRARY STATE AID/FINES	10,504	13,478	10,996	5%	7,005	12,500
574.001	EVIP STATE SHARED REV	316,298	301,135	214,566	-32%	76,901	212,000
574.002	CONST. STATE SHARED REV	541,895	557,058	590,701	9%	211,032	575,000
600.000	CHARGES FOR SERVICES	147,054	157,932	126,269	-14%	5,416	281,069
600.202	CFS - M/L STREETS	-	-	90,786	100%	14,773	30,000
600.370	CODE ENFORCE - BLIGHT	7,956	11,486	12,757	60%	19,329	25,000
600.690	CFS - PARKS AND REC	36,636	90,080	132,131	261%	38,957	58,000
601.601	CFS P&R - SUMMER CAMP	-	-	-	0%	-	5,000
601.602	CFS P&R - TRIPS	-	-	-	0%	2,427	5,000
601.604	CFS P&R - OPEN SWIM	-	-	-	0%	162	1,000
601.606	CFS P&R - DANCE CLASSES	-	-	-	0%	1,720	4,000
601.607	CFS P&R - BLDG RENTALS	-	-	-	0%	14,196	22,000
607.370	PLANNING/ZONING FEES	994	1,038	4,767	380%	11,700	15,000
608.370	PLAN REVIEW FEES	2,255	2,005	4,775	112%	2,470	3,250
609.370	BUILDING PERMITS	18,908	31,353	22,397	18%	17,757	50,000
610.370	ELECTRICAL PERMITS	16,015	14,940	15,710	-2%	10,515	14,000
611.370	HEATING PERMITS	8,640	8,510	7,500	-13%	4,310	7,000
612.370	PLUMBING PERMITS	5,930	4,020	6,460	9%	2,610	6,000
613.215	ELECTIONS REIMBURSE	19,204	12,735	-	-100%	7,187	7,187
615.260	FRANCHISE FEES	151,916	132,088	138,814	-9%	86,194	100,500
620.230	TAX/ASSESS. RECORD FEES	1,195	725	1,315	10%	615	750
628.730	LIBRARY VIDEO RENTALS	3,359	2,644	2,437	-27%	1,866	2,250

REVENUES GENERAL FUND (FUND 101) BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – ACCOUNT NUMBER ORDER - CONCLUDED

ACCT		PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
NO.	ACCOUNT TITLE	FY2010	FY2011	FY2012	PERCENT CHANGE	BALANCE AT FEB 28, '13	BALANCE AT JUN 30, '13
655.000	COURT CRIMINAL FINES	393,814	389,462	380,363	-3%	155,502	250,000
655.370	BOND FORFEITURES	-	-	65,775	100%	12,000	11,000
656.730	LIBRARY FINES/PENALTIES	3,039	3,450	6,395	110%	6,381	7,000
664.230	INTEREST EARNINGS	13,998	9,475	3,059	-78%	7,334	2,900
664.230	INT EARNINGS - REHAB	4,285	-	263	-94%	-	250
665.000	SPEC. ASSESS. INTEREST	-	9,109	4,641	100%	-	-
666.285	RENTS - REHAB PROPERTY	-	-	-	0%	7,631	13,931
671.000	MISCELLANEOUS	83,268	11,010	55,236	-34%	11,279	134,500
672.000	SPEC. ASSESS. REVENUE	413	86,756	86,756	20906%	-	-
673.000	SALE OF ASSETS	17,587	17,969	1,400	-92%	2,620	94,251
673.000	SALE OF ASSETS - REHAB	-	20,350	79,335	100%	37,752	77,752
676.000	REIMBURSEMENTS	-	-	122,733	100%	48,735	50,000
676.001	COBRA REIMBURSEMENTS	-	-	7,465	100%	7,732	8,500
676.003	INSURANCE REIMBURSE	-	-	-	0%	16,794	13,908
679.260	INS. PREMIUM REFUND	33,571	23,537	55,330	65%	19,804	20,000
699.301	TRANSFER IN - D/S FUND	-	-	-	0%	-	164,825
TOTAL REVENUES		\$ 8,118,374	\$ 7,867,568	\$ 6,918,767	-15%	\$ 3,637,811	\$ 5,356,676

REVENUES

GENERAL FUND (FUND 101)

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO	
				\$ CHANGE	% CHANGE	FORECASTED CHANGE	PROJECTED BUDGET
402.000	CURRENT REAL TAXES	\$ 2,098,438	\$ 1,776,643	\$ (321,795)	-15.33%	-5.00%	\$ 1,687,811
410.000	CURRENT PERS. TAXES	478,368	428,901	(49,467)	-10.34%	-10.00%	386,011
420.000	DELQ. PERSONAL TAXES	-	1,200	1,200	100.00%	0.00%	1,200
437.000	IND. FACILITIES TAX (IFT)	15,475	16,886	1,411	9.12%	-30.00%	11,820
445.000	INTEREST/PENALTIES	10,450	10,000	(450)	-4.31%	0.00%	10,000
447.001	TAX ADMIN FEE - SUMMER	103,000	85,000	(18,000)	-17.48%	-5.88%	80,000
447.002	TAX ADMIN FEE - WINTER	21,500	19,000	(2,500)	-11.63%	-3.16%	18,400
451.370	BUSINESS LICENSES	30,000	32,000	2,000	6.67%	0.00%	32,000
452.370	CITY CERT. INSPECTION	35,000	40,000	5,000	14.29%	6.25%	42,500
502.230	RET. MEDICARE DRUG SUB.	32,500	37,500	5,000	15.38%	-4.00%	36,000
503.260	CDBG GRANT REVENUE	225,000	-	(225,000)	-100.00%	100.00%	225,000
539.000	PILOT(MSHDA)	-	80,500	80,500	100.00%	-5.59%	76,000
540.445	MDOT STATE REVENUES	10,000	16,000	6,000	60.00%	0.00%	16,000
544.730	LIBRARY STATE AID/FINES	15,000	7,058	(7,942)	-52.95%	2.01%	7,200
574.001	EVIP STATE SHARED REV	212,000	215,000	3,000	1.42%	0.00%	215,000
574.002	CONST. STATE SHARED	575,000	595,000	20,000	3.48%	3.53%	616,000
600.000	CHARGES FOR SERVICES	281,069	261,030	(20,039)	-7.13%	-2.71%	253,965
600.202	CFS - M/L STREETS	30,000	30,000	-	0.00%	0.00%	30,000
600.370	CODE ENFORCE - BLIGHT	25,000	25,000	-	0.00%	0.00%	25,000
600.690	CFS - PARKS AND REC	95,000	32,650	(62,350)	-65.63%	4.59%	34,150
601.601	CFS P&R - SUMMER CAMP	-	6,000	6,000	100.00%	8.33%	6,500
601.602	CFS P&R - TRIPS	-	13,000	13,000	100.00%	0.00%	13,000
601.603	CFS P&R - BUS REVENUE	-	10,000	10,000	100.00%	0.00%	10,000
601.604	CFS P&R - OPEN SWIM	-	2,750	2,750	100.00%	0.00%	2,750
601.606	CFS P&R - DANCE CLASSES	-	5,000	5,000	100.00%	0.00%	5,000
601.607	CFS P&R - BLDG RENTALS	-	20,000	20,000	100.00%	0.00%	20,000
607.370	PLANNING/ZONING FEES	10,000	15,000	5,000	50.00%	-6.67%	14,000
608.370	PLAN REVIEW FEES	2,500	4,000	1,500	60.00%	0.00%	4,000
609.370	BUILDING PERMITS	25,000	50,000	25,000	100.00%	-30.00%	35,000
610.370	ELECTRICAL PERMITS	14,000	18,000	4,000	28.57%	-5.56%	17,000
611.370	HEATING PERMITS	7,000	7,500	500	7.14%	-6.67%	7,000
612.370	PLUMBING PERMITS	6,000	6,500	500	8.33%	-7.69%	6,000
613.215	ELECTIONS REIMBURSE	7,186	7,500	314	4.37%	6.67%	8,000
615.260	FRANCHISE FEES	100,500	135,000	34,500	34.33%	1.48%	137,000
620.230	TAX/ASSESS. RECORD FEES	500	750	250	50.00%	0.00%	750
628.730	LIBRARY VIDEO RENTALS	2,500	2,250	(250)	-10.00%	11.11%	2,500

REVENUES GENERAL FUND (FUND 101) BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL - CONCLUDED

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO	
				\$ CHANGE	% CHANGE	FORECASTED CHANGE	PROJECTED BUDGET
655.000	COURT CRIMINAL FINES	250,000	275,000	25,000	10.00%	10.18%	303,000
655.370	BOND FORFEITURES	9,000	10,000	1,000	11.11%	10.00%	11,000
656.730	LIBRARY FINES/PENALTIES	6,000	7,500	1,500	25.00%	-13.33%	6,500
664.230	INTEREST EARNINGS	6,000	3,000	(3,000)	-50.00%	0.00%	3,000
664.230	INT EARNINGS - REHAB	500	250	(250)	-50.00%	-20.00%	200
666.285	RENTS - REHAB PROP.	-	18,900	18,900	100.00%	0.00%	18,900
671.000	MISCELLANEOUS	15,000	45,000	30,000	200.00%	0.00%	45,000
673.000	SALE OF ASSETS	1,200	-	(1,200)	-100.00%	0.00%	-
673.000	SALE OF ASSETS - REHAB	50,000	-	(50,000)	-100.00%	0.00%	-
676.000	REIMBURSEMENTS	50,000	-	(50,000)	-100.00%	0.00%	-
676.001	COBRA REIMBURSEMENTS	8,500	-	(8,500)	-100.00%	0.00%	-
679.260	INS. PREMIUM REFUND	30,000	20,000	(10,000)	-33.33%	0.00%	20,000
TOTAL REVENUES		\$ 4,894,186	\$ 4,392,268	\$ (501,918)	-10.26%	2.46%	\$ 4,500,157

REVENUES

GENERAL FUND (FUND 101)

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
402.000	CURRENT REAL TAXES	Real property tax collections for the City's General Operating Millage (14.6630 mills). Represents 80.55% of General Operating Millage collections.	\$ 1,776,643	\$ 1,687,811
410.000	CURRENT PERS. TAXES	Personal property tax collections for the City's General Operating Millage (14.6630 mills). Represents 19.45% of General Operating Millage collections.	428,901	386,011
420.000	DELQ. PERSONAL TAXES	Previous years' delinquent personal property tax collections made on behalf of the City by Macomb County and then forwarded to the City.	1,200	1,200
437.000	IND. FACILITIES TAX (IFT)	A special state-wide program for certain industrial/manufacturing businesses where only 50% of each millage is levied on the participating	16,886	11,820
445.000	INTEREST/PENALTIES	Interest and penalty paid on delinquent summer tax bills. Summer tax bills are sent on July 1 and due on August 31 of each tax season.	10,000	10,000
447.001	TAX ADMIN FEE - SUMMER	As allowed by law, a 1% fee assessed by the City on all tax millages collected. Currently, the sum of both season's admin fees does not cover allocated wages and benefits for personnel who collect and administer the tax roll.	85,000	80,000
447.002	TAX ADMIN FEE - WINTER	See above.	19,000	18,400
451.370	BUSINESS LICENSES	Annual business license registration	32,000	32,000
452.370	CITY CERT. INSPECTION	City Certification revenue. \$50 from each cert is paid out to the City's Electrical inspector as a part of their contract with the City.	40,000	42,500
502.230	RET. MEDICARE DRUG SUB.	Federal grant program which subsidizes the City's cost of providing prescription drug coverage to Medicare eligible retirees.	37,500	36,000
503.260	CDBG GRANT REVENUE	Federal Community Development Block Grant, passed through Macomb County. Beginning in fiscal year 2014, the County will disburse funds to all communities on a three year cycle, meaning that each City will get three years of CDBG funding on the year it is designated to receive funds. Center Line has been designated to receive it's three year allocation of grant revenue in fiscal year 2015.	-	225,000
539.000	PILOT(MSHDA)	Annual MSHDA Fees collected from two MSHDA properties within the City. The amounts collected are distributed to all tax authorities based upon an allocation of total mills levied. For Center Line, this is approximately 38% of the fees annually.	80,500	76,000
540.445	MDOT STATE REVENUES	State Trunk line revenues received from the Michigan Department of Transportation for mowing, snow removal and other routine upkeep of the I-696 service drive.	16,000	16,000
544.730	LIBRARY STATE AID/FINES	Library State Aid and Penal Fines	7,058	7,200
574.001	EVIP STATE SHARED REV	Michigan's Economic Vitality Incentive Program, which replaced the Statutory portion of State Shared Revenue in FY2012. The program comprises of three stages of compliance/transparency reporting. Funds are received in exchange for completing these tasks by the deadlines given.	215,000	215,000
574.002	CONST. STATE SHARED	Michigan's Constitutional State Shared Revenue program, which is based on state constitutionally required allocations of State Sales Tax revenues to the City.	595,000	616,000

REVENUES

GENERAL FUND (FUND 101)

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION - CONCLUDED

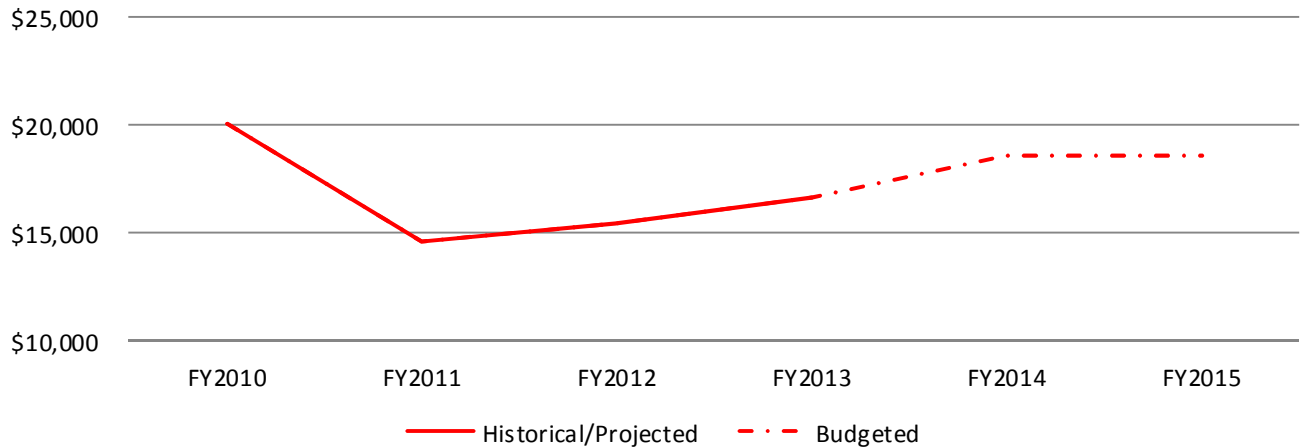
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
600.000	CHARGES FOR SERVICES	Administrative service fees collected by the General Fund in exchange for the use of City personnel in the Major and Local Street Fund, and Water and Sewer Fund.	261,030	253,965
600.202	CFS - M/L STREETS	Equipment rental of DPW and other department equipment for use in Major and Local Street activities.	30,000	30,000
600.370	CODE ENFORCE - BLIGHT	Blight enforcement charges and fines	25,000	25,000
600.690	CFS - PARKS AND REC	Miscellaneous charges for services generated by the Parks and Recreation department not otherwise classified in the categories below.	32,650	34,150
601.601	CFS P&R - SUMMER CAMP	Parks and Recreation's annual Summer Day Camp Program	6,000	6,500
601.602	CFS P&R - TRIPS	Parks and Recreation's charges for various trips it sponsors	13,000	13,000
601.603	CFS P&R - BUS REVENUE	SMART bus reimbursement of transportation costs incurred by Parks and Recreation.	10,000	10,000
601.604	CFS P&R - OPEN SWIM	Revenues collected from residents at community open swim events	2,750	2,750
601.606	CFS P&R - DANCE CLASSES	Revenues collected from participants in the Department's Zumba and regular dance classes.	5,000	5,000
601.607	CFS P&R - BLDG RENTALS	Park pavilion and Parks and Rec building rentals	20,000	20,000
607.370	PLANNING/ZONING FEES	Fees derived from planning and zoning meetings.	15,000	14,000
608.370	PLAN REVIEW FEES	Fees charged by the City for in-house revenues of building plans.	4,000	4,000
609.370	BUILDING PERMITS	All building, fence, and sign permits. Significantly higher in fiscal year 2014 because of significant building activity along Van Dyke either formally planned or otherwise known/estimated.	50,000	35,000
610.370	ELECTRICAL PERMITS	Electrical permit fees. 75% of these fees are paid to the Electrical inspector.	18,000	17,000
611.370	HEATING PERMITS	All heating and air conditioning (HVAC) permit issuances.	7,500	7,000
612.370	PLUMBING PERMITS	All plumbing permit issuances.	6,500	6,000
613.215	ELECTIONS REIMBURSE	Reimbursement of election costs paid to the City from Macomb County.	7,500	8,000
615.260	FRANCHISE FEES	Fees paid to the City by all cable providers in the City (three currently) based on percentage of resident usage.	135,000	137,000
620.230	TAX/ASSESS. RECORD FEES	Fees charged to mortgage and title companies for tax and assessing roll exports.	750	750
628.730	LIBRARY VIDEO RENTALS	Fees charged by the library for rentals of DVD's	2,250	2,500
655.000	COURT CRIMINAL FINES	Fines and penalties collected for the City on behalf of the 37th District Court	275,000	303,000
655.370	BOND FORFEITURES	Building and other performance bonds which have expired and will not be refunded back to the contractor.	10,000	11,000
656.730	LIBRARY FINES/PENALTIES	Locally generated library fines; charged per the schedule of City Fees and Charges for Services.	7,500	6,500
664.230	INTEREST EARNINGS (INCL. REHAB)	Bank interest earned. Allocated across all funds annually based upon pooled cash holdings in each fund at fiscal year end.	3,250	3,200
666.285	RENTS - REHAB PROP.	Rents charged to residents renting rehabilitation properties. The City currently has two rental agreements in place, both for one year terms. The two agreements combined generate \$1,575 per month.	18,900	18,900
671.000	MISCELLANEOUS		45,000	45,000
679.260	INS. PREMIUM REFUND	Worker's comp premium 'dividend' / refund provided by the Michigan Municipal League Workers' Compensation Fund	20,000	20,000
TOTAL REVENUES			\$ 4,392,268	\$ 4,500,157

LEGISLATIVE (CITY COUNCIL)

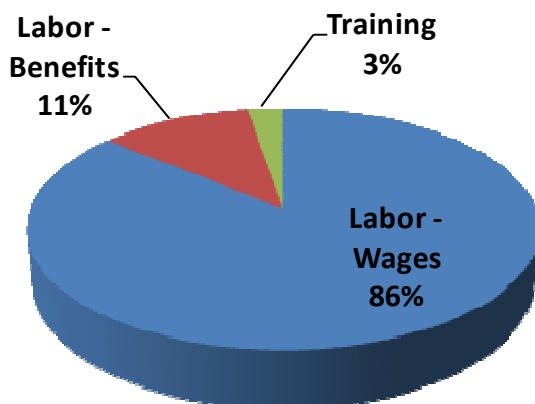
GENERAL FUND – DEPT. 101

DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY10 - FY15



Expenses by Type, 2014 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2014 BUDGET

101-101-703.000	Salaries	\$	16,000
101-101-715.000	Social Security		1,225
101-101-722.000	Pension Payments		850

BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$	18,600
2015 Budget		18,600

LEGISLATIVE (CITY COUNCIL)

GENERAL FUND – DEPT. 101

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '13	PROJECTED BALANCE AT JUN 30, '13
		FY2010	FY2011	FY2012			
703.000	SALARIES	\$ 17,827	\$ 12,975	\$ 13,188	-26%	\$ 7,242	\$ 16,000
715.000	SOCIAL SECURITY	1,093	993	1,009	-8%	554	1,225
722.000	PENSION PAYMENTS	1,117	613	1,066	-5%	504	850
724.000	WORKER'S COMP	40	20	17	-58%	20	25
728.000	OFFICE SUPPLIES	-	-	46	100%	52	52
864.000	CONFERENCES/WORKSHOPS	13	-	105	100%	152	500
TOTAL, DEPT. 101		\$ 20,090	\$ 14,601	\$ 15,431	-23%	\$ 8,524	\$ 18,652

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO	
				\$ CHANGE	% CHANGE	FORECASTED CHANGE	PROJECTED BUDGET
703.000	SALARIES	\$ 17,000	\$ 16,000	\$ (1,000)	-6%	0%	\$ 16,000
715.000	SOCIAL SECURITY	1,310	1,225	(85)	-6%	0%	1,225
722.000	PENSION PAYMENTS	850	850	-	0%	0%	850
724.000	WORKER'S COMP	25	25	-	0%	0%	25
728.000	OFFICE SUPPLIES	-	-	-	0%	0%	-
863.000	TRAINING	-	500	500	100%	0%	500
864.000	WORKSHOPS	500	-	(500)	-100%	-100%	-
TOTAL, DEPT. 101		\$ 19,685	\$ 18,600	\$ (1,085)	-6%	0.00%	\$ 18,600

LEGISLATIVE (CITY COUNCIL)

GENERAL FUND – DEPT. 101

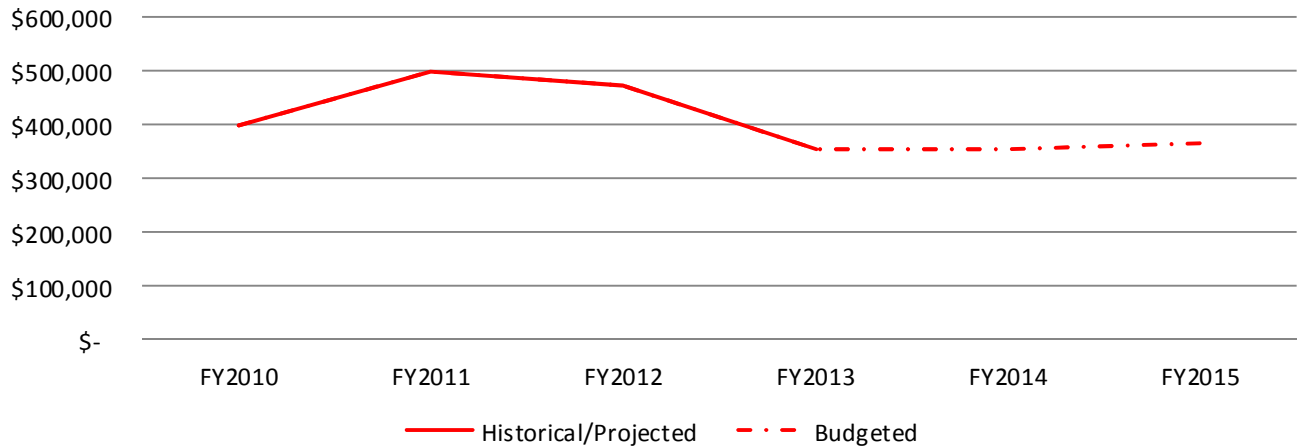
BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

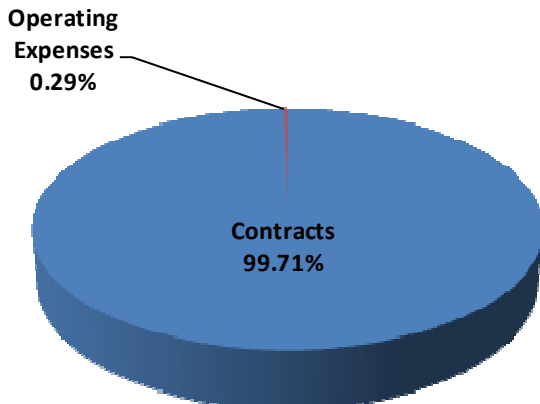
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
703.000	SALARIES	Salaries for Mayor and Council		
		# Meetings		
		Subtotal	\$ 16,000	\$ 16,000
		Mayor (1 position @ \$120 per meeting)		
		28 \$ 3,360		
		Council (4 positions @ \$105 per meeting)		
		28 11,760		
		Contingency for special meetings		
		880		
		16,000		
715.000	SOCIAL SECURITY	7.65% of wages, rounded	1,225	1,225
722.000	PENSION PAYMENTS	Participating Payroll (1 Councilperson)		
		City Contribution Rate per MERS		
		3,000	850	850
		27.45%		
		(rounded) 850		
724.000	WORKER'S COMP	Total payroll		
		\$ 16,000	25	25
		Rate per MML Worker's Comp Premium (0.19/\$100)		
		30		
		Less: Credit		
		(5)		
		25		
728.000	OFFICE SUPPLIES	None budgeted in FY2014 or FY2015	-	-
863.000	TRAINING	Training and Workshop Expenses (Food)	500	500
864.000	WORKSHOPS	Account deactivated in FY2014 and FY2015; activity moved to Training account	-	-
TOTAL, DEPT. 101			\$ 18,600	\$ 18,600

37TH DISTRICT COURT GENERAL FUND – DEPT. 130 DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY10 - FY15



Expenses by Type, 2014 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2014 BUDGET

101-130-950.000	Shared Costs	\$	355,000
101-130-853.000	Telephones		850
101-130-728.000	Office Supplies		200

BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$	356,050
2015 Budget		366,075

37TH DISTRICT COURT

GENERAL FUND – DEPT. 130

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '13	PROJECTED BALANCE AT JUN 30, '13
		FY2010	FY2011	FY2012			
719.000	ACTIVE EE HEALTH INS.	\$ 4,373	\$ 1,337	\$ 247	-94%	\$ -	\$ -
719.500	ACTIVE EE PRESCRIPTION INS.	6,695	7,211	-	-100%	-	-
720.000	ACTIVE EE LIFE/LTD INS.	33	11	-	-100%	-	-
728.000	OFFICE SUPPLIES	5,934	5,095	204	-97%	60	200
826.000	LEGAL FEES	49,488	26,064	1,412	-97%	-	-
853.000	TELEPHONES	11,798	12,230	3,326	-72%	2,457	5,000
933.000	EQUIPMENT MAINTENANCE	5,875	3,859	5	100%	-	-
950.000	SHARED COSTS	313,230	439,625	469,064	50%	172,535	350,000
952.000	VISITING JUDGES	634	1,755	-	-100%	-	-
957.000	BOOK PURCHASES	615	524	-	-100%	-	-
962.000	MISCELLANEOUS	22	-	-	-100%	-	-
TOTAL, DEPT. 130		\$ 398,697	\$ 497,711	\$ 474,258	19%	\$ 175,052	\$ 355,200

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO	
				\$ CHANGE	% CHANGE	FORECASTED CHANGE	PROJECTED BUDGET
719.000	ACTIVE EE HEALTH INS.	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
719.500	ACTIVE EE PRESCRIPT. INS.	-	-	-	0.00%	0.00%	-
720.000	ACTIVE EE LIFE/LTD INS.	-	-	-	0.00%	0.00%	-
728.000	OFFICE SUPPLIES	750	200	(550)	-73.33%	0.00%	200
826.000	LEGAL FEES	-	-	-	0.00%	0.00%	-
853.000	TELEPHONES	5,000	850	(4,150)	-83.00%	2.94%	875
933.000	EQUIPMENT MAINT.	-	-	-	0.00%	0.00%	-
950.000	SHARED COSTS	350,000	355,000	5,000	1.43%	2.82%	365,000
952.000	VISITING JUDGES	-	-	-	0.00%	0.00%	-
957.000	BOOK PURCHASES	-	-	-	0.00%	0.00%	-
962.000	MISCELLANEOUS	-	-	-	0.00%	0.00%	-
TOTAL, DEPT. 130		\$ 355,750	\$ 356,050	\$ 300	0.08%	2.82%	\$ 366,075

37TH DISTRICT COURT

GENERAL FUND – DEPT. 130

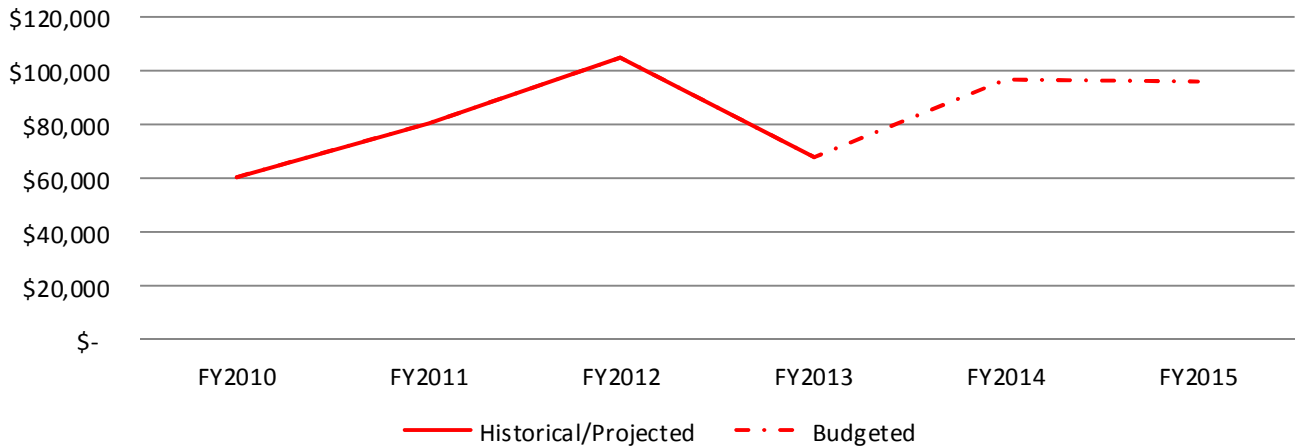
BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

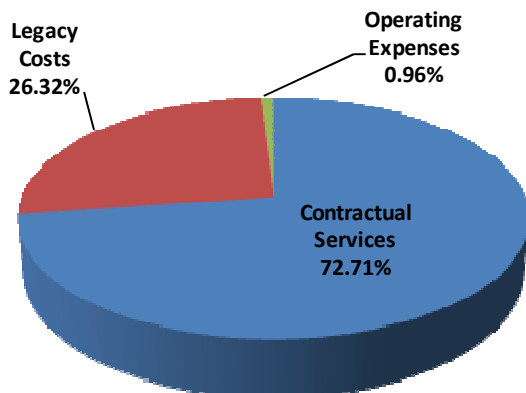
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
728.000	OFFICE SUPPLIES	City postage used by Court Personnel	\$ 200	\$ 200
853.000	TELEPHONES	Allocation of City-wide phone system expenses to Court (based on # of lines)	850	875
950.000	SHARED COSTS	Contract agreement with Court and City of Warren; based on court-wide % of revenues allocated to Center Line.	355,000	365,000
TOTAL, DEPT. 130			\$ 356,050	\$ 366,075

ASSESSOR'S OFFICE GENERAL FUND – DEPT. 202 DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY10 - FY15



Expenses by Type, 2014 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2014 BUDGET

101-202-710.000	Contractual Serv.	\$	55,125
101-202-719.001	Retiree Health Care		19,000
101-202-710.001	Contr. Serv. - APEX		15,000

BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$	96,440
2015 Budget		95,895

MISSION STATEMENT

The mission of the Assessor's Department is to uphold a commitment to the improvement of the property tax system, to be accountable to the public, and to be dedicated to maintaining the public trust.

ASSESSOR'S OFFICE GENERAL FUND – DEPT. 202 BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '13	PROJECTED BALANCE AT JUN 30, '13
		FY2010	FY2011	FY2012			
703.000	FEES - COMMISSIONS	\$ 1,132	\$ 825	\$ 739	-35%	\$ 100	\$ 1,100
706.000	SALARIES	34,260	35,993	37,355	9%	22,615	32,500
715.000	SOCIAL SECURITY	2,688	2,743	2,872	7%	1,755	3,000
716.000	OPTICAL	103	-	-	-100%	-	-
718.000	DENTAL	58	-	-	-100%	-	-
719.000	ACTIVE EE HEALTH INS.	12,091	13,456	14,961	24%	10,869	10,869
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	1,447	7,131
719.500	ACTIVE EE PRESCR. INS.	2,830	950	2,901	3%	1,017	1,017
719.501	RETIREE PRESC. INS.	-	-	-	0%	-	1,233
720.000	ACTIVE EE LIFE/LTD INS.	66	67	62	-6%	45	45
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	6	40
722.000	PENSION PAYMENTS	1,671	-	-	-100%	-	-
724.000	WORKER'S COMPENSATION	184	88	93	-49%	240	250
728.000	OFFICE SUPPLIES	2,004	1,129	1,261	-37%	291	1,400
808.000	PROFESSIONAL SERVICES	-	4,688	6,739	100%	6,888	8,000
853.000	TELEPHONES	-	-	-	0%	-	500
861.000	MILEAGE	176	117	424	141%	57	200
862.000	MEMBERSHIPS	220	200	292	33%	100	250
864.000	CONFERENCES/WORKSHOPS	30	189	114	280%	53	150
961.000	MTT/BOR (TAX) REFUNDS	2,922	20,224	36,743	1157%	-	-
962.000	MISCELLANEOUS	-	-	73	100%	50	100
TOTAL, DEPT. 202		\$ 60,435	\$ 80,669	\$ 104,629	73%	\$ 45,533	\$ 67,785

ASSESSOR'S OFFICE GENERAL FUND – DEPT. 202 BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO	
				\$ CHANGE	% CHANGE	FORECASTED CHANGE	PROJECTED BUDGET
703.000	FEES - COMMISSIONS	\$ 1,140	\$ 780	\$ (360)	-31.58%	0.00%	\$ 780
706.000	SALARIES	36,000	-	(36,000)	-100.00%	0.00%	-
710.000	CONTRACTUAL SERVICES	-	55,125	55,125	100.00%	2.72%	56,625
710.001	CONT. SERVICES - APEX	-	15,000	15,000	100.00%	-25.00%	11,250
715.000	SOCIAL SECURITY	3,000	-	(3,000)	-100.00%	0.00%	-
719.000	ACTIVE EE HEALTH INS.	17,000	-	(17,000)	-100.00%	0.00%	-
719.001	RETIREE HEALTH INS.	-	19,000	19,000	100.00%	5.26%	20,000
719.500	ACTIVE EE PRESCR. INS.	2,500	-	(2,500)	-100.00%	0.00%	-
719.501	RETIREE PRESCR. INS.	-	6,300	6,300	100.00%	11.11%	7,000
720.000	ACTIVE EE LIFE/LTD INS.	80	-	(80)	-100.00%	0.00%	-
720.001	RETIREE LIFE/LTD INS.	-	85	85	100.00%	0.00%	85
724.000	WORKER'S COMP.	200	-	(200)	-100.00%	0.00%	-
728.000	OFFICE SUPPLIES	1,200	-	(1,200)	-100.00%	0.00%	-
808.000	PROFESSIONAL SERVICES	3,000	-	(3,000)	-100.00%	0.00%	-
853.000	TELEPHONES	-	150	150	100.00%	3.33%	155
861.000	MILEAGE	200	-	(200)	-100.00%	0.00%	-
862.000	MEMBERSHIPS	250	-	(250)	-100.00%	0.00%	-
864.000	CONF/WORKSHOPS	150	-	(150)	-100.00%	0.00%	-
TOTAL, DEPT. 202		\$ 64,720	\$ 96,440	\$ 31,720	49.01%	-0.57%	\$ 95,895

ASSESSOR'S OFFICE GENERAL FUND – DEPT. 202 BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

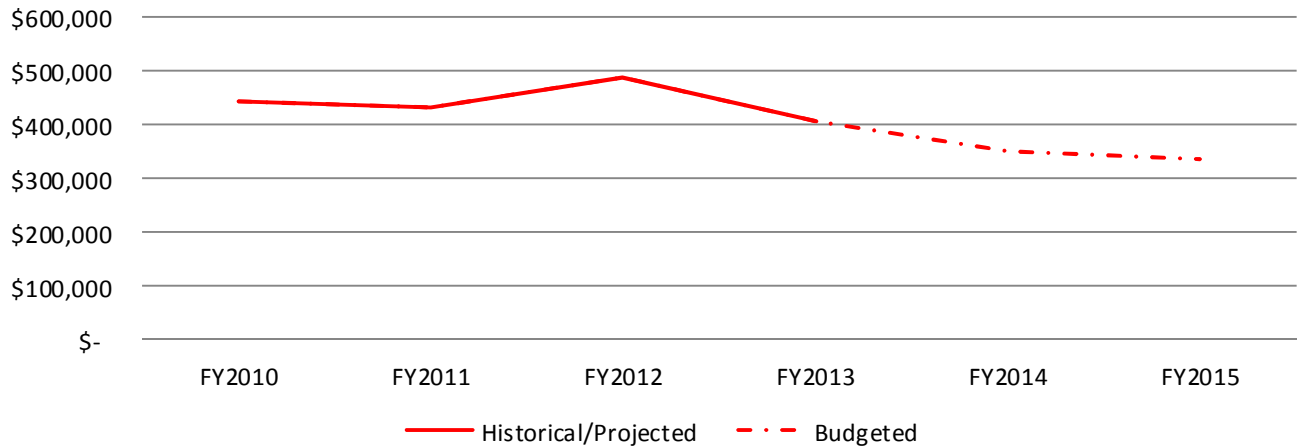
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
703.000	FEES - COMMISSIONS	Board of Review	\$ 780	\$ 780
		3 Members x 2 days @ \$110/day		
		\$ 660		
		3 Members x 1 hour x 4 days @ \$10/hr		
		120		
		780		
710.000	CONTRACTUAL SERV.	Contractual payments to the City's third party assessing company	55,125	56,625
710.001	CONTR. SERV. - APEX	Additional contractual work by third party assessing company which entails converting all property sketches into a digital format over the next two fiscal years.	15,000	11,250
719.001	RETIREE HEALTH INS.	Actively covered:	19,000	20,000
		1 Retiree		
719.501	RETIREE PRESC. INS.	Actively covered:	6,300	7,000
		1 Retiree		
720.001	RETIREE LIFE/LTD INS.	Actively covered:	85	85
		1 Retiree		
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	150	155
TOTAL, DEPT. 202			\$ 96,440	\$ 95,895

CITY MANAGER / CLERK'S OFFICE

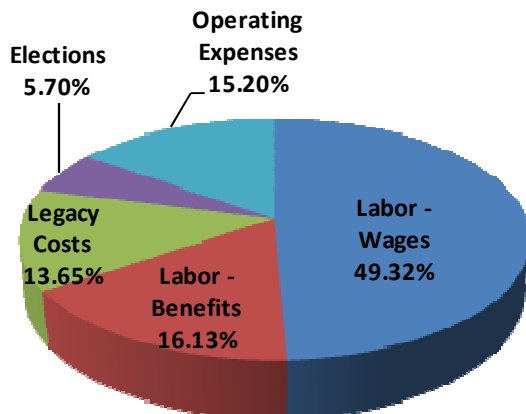
GENERAL FUND – DEPT. 215

DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY10 - FY15



Expenses by Type, 2014 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2014 BUDGET

101-215-706.000	Salaries	\$	160,000
101-215-719.501	Retiree Prescr. Ins.		26,000
101-215-895.000	Planning and Zoning		25,000

BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$	350,760
2015 Budget		334,600

MISSION STATEMENT

The City Manager/Clerk's Office mission is to carry out the directions and goals of the Mayor and Council while ensuring that the operations of the City of Center Line are conducted in the most efficient manner as possible to provide the City's residents with the best possible service at the least possible cost.

CITY MANAGER / CLERK'S OFFICE

GENERAL FUND – DEPT. 215

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '13	PROJECTED BALANCE AT JUN 30, '13
		FY2010	FY2011	FY2012			
706.000	SALARIES	\$ 158,774	\$ 161,196	\$ 174,149	10%	\$ 124,822	\$ 194,237
707.000	PART TIME	9,875	3,605	-	-100%	764	2,000
715.000	SOCIAL SECURITY	13,288	12,863	13,997	5%	9,990	15,200
716.000	OPTICAL	285	247	298	5%	313	350
718.000	DENTAL	3,264	3,587	4,085	25%	3,328	4,200
719.000	ACTIVE EE HEALTH INS.	46,446	26,935	32,464	-30%	16,677	20,000
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	7,448	8,000
719.500	ACTIVE EE PRESCR. INS.	28,156	17,209	62,520	122%	26,585	60,000
720.000	ACTIVE EE LIFE/LTD INS.	1,429	628	959	-33%	965	1,200
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	22	50
722.000	PENSION PAYMENTS	14,532	4,479	15,509	7%	13,148	16,600
724.000	WORKER'S COMPENSATION	1,152	380	444	-61%	246	400
728.000	OFFICE SUPPLIES	7,868	5,845	6,317	-20%	4,603	6,000
729.000	LEGAL PUBLICATIONS	2,743	5,504	1,943	-29%	1,313	2,000
808.000	PROFESSIONAL SERVICES	17,920	5,590	7,650	-57%	4,596	7,000
826.000	LEGAL FEES	94,114	109,853	114,947	22%	-	-
853.000	TELEPHONES	9,419	8,688	11,090	18%	11,593	15,600
861.000	MILEAGE	44	320	372	745%	478	800
862.000	MEMBERSHIPS	535	110	685	28%	974	1,000
864.000	CONFERENCES/WORKSHOPS	360	397	418	16%	306	750
865.000	PERSONNEL EXAMINATIONS	9,957	5,044	5,920	-41%	3,186	4,616
880.000	COMMUNITY PROMOTION	521	-	607	17%	165	1,000
885.000	COMMUNITY REVITAL.	-	46,006	7,661	100%	6,370	6,370
890.000	ELECTIONS	15,379	13,868	20,023	30%	14,291	18,000
895.000	PLANNING AND ZONING	5,240	90	2,624	-50%	7,286	8,130
933.000	EQUIPMENT MAINTENANCE	1,069	-	1,852	73%	-	-
962.000	MISCELLANEOUS	551	290	1,316	139%	28	100
970.000	CAPITAL OUTLAY	-	-	-	0%	10,795	11,000
TOTAL, DEPT. 215		\$ 442,921	\$ 432,734	\$ 487,850	10%	\$ 270,292	\$ 404,603

CITY MANAGER / CLERK'S OFFICE

GENERAL FUND – DEPT. 215

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE \$ CHANGE % CHANGE		FY2015 MEMO	
						FORECASTED CHANGE	PROJECTED BUDGET
706.000	SALARIES	\$ 184,762	\$ 160,000	\$ (24,762)	-13.40%	0.31%	\$ 160,500
707.000	PART TIME	-	13,000	13,000	100.00%	0.00%	13,000
715.000	SOCIAL SECURITY	14,134	13,500	(634)	-4.49%	0.37%	13,550
716.000	OPTICAL	300	225	(75)	-25.00%	0.00%	225
718.000	DENTAL	4,200	1,550	(2,650)	-63.10%	6.45%	1,650
719.000	ACTIVE EE HEALTH INS.	27,050	13,000	(14,050)	-51.94%	-7.69%	12,000
719.001	RETIREE HC INS.	-	21,500	21,500	100.00%	2.33%	22,000
719.500	ACTIVE EE PRESCR. INS.	50,900	2,500	(48,400)	-95.09%	-20.00%	2,000
719.501	RETIREE PRESC. INS.	-	26,000	26,000	100.00%	7.69%	28,000
720.000	ACTIVE EE LIFE/LTD INS.	1,000	1,450	450	45.00%	3.45%	1,500
720.001	RETIREE LIFE/LTD INS.	-	375	375	100.00%	0.00%	375
722.000	PENSION PAYMENTS	16,618	24,000	7,382	44.42%	8.33%	26,000
724.000	WORKER'S COMP.	800	350	(450)	-56.25%	-7.14%	325
728.000	OFFICE SUPPLIES	6,000	6,000	-	0.00%	0.00%	6,000
729.000	LEGAL PUBLICATIONS	2,000	2,000	-	0.00%	0.00%	2,000
808.000	PROFESSIONAL SERVICES	7,000	7,000	-	0.00%	0.00%	7,000
853.000	TELEPHONES	7,000	1,410	(5,590)	-79.86%	4.61%	1,475
861.000	MILEAGE	240	400	160	66.67%	0.00%	400
862.000	MEMBERSHIPS	1,000	1,000	-	0.00%	0.00%	1,000
863.000	TRAINING	-	2,000	2,000	100.00%	0.00%	2,000
864.000	CONF/WORKSHOPS	1,500	-	(1,500)	-100.00%	0.00%	-
865.000	PERSONNEL EXAMS	5,100	5,000	(100)	-1.96%	2.00%	5,100
880.000	COMMUNITY PROMOTION	4,000	2,000	(2,000)	-50.00%	0.00%	2,000
890.000	ELECTIONS	15,000	20,000	5,000	33.33%	0.00%	20,000
895.000	PLANNING AND ZONING	5,000	25,000	20,000	400.00%	-80.00%	5,000
933.000	EQUIPMENT MAINT.	2,000	-	(2,000)	-100.00%	0.00%	-
962.000	MISCELLANEOUS	400	500	100	25.00%	0.00%	500
970.000	CAPITAL OUTLAY	-	1,000	1,000	100.00%	0.00%	1,000
TOTAL, DEPT. 215		\$ 356,004	\$ 350,760	\$ (5,244)	-1.47%	-4.61%	\$ 334,600

CITY MANAGER / CLERK'S OFFICE

GENERAL FUND – DEPT. 215

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
706.000	SALARIES	<div> <div>Position</div> <div>FTE</div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>	\$ 160,000	\$ 160,500
		City Manager 1.00 \$ 80,025		
		Exec. Secretary 0.80 23,695		
		Secretary V 1.00 36,941		
		Secretary V 0.50 19,339		
		3.30 160,000		
707.000	PART TIME	<div>Part-Time Assistant Annual Hours - 936 \$ 9,360</div> <div>Part-Time Assistant Annual Hours - 420 3,108</div> <div>Contingency for extra hours, if necessary 532</div> <div>13,000</div>	13,000	13,000
715.000	SOCIAL SECURITY	7.65% of wages, rounded	13,500	13,550
716.000	OPTICAL	<div>Actively covered:</div> <div>2.3 Active Employees</div>	225	225
718.000	DENTAL	<div>Actively covered:</div> <div>2.3 Active Employees</div>	1,550	1,650
719.000	ACTIVE EE HEALTH INS.	<div>Actively covered: 0% employee contribution in FY2014</div> <div>1.3 Active Employee 20% employee contribution in FY2015</div>	13,000	12,000
719.001	RETIREE HEALTH INS.	<div>Actively covered:</div> <div>4 Retirees</div> <div>2 Retirees w/ Insurance Opt-Out</div>	21,500	22,000
719.500	ACTIVE EE PRESCR. INS.	<div>Same coverages as active 0% employee contribution in FY2014</div> <div>Medical above 20% employee contribution in FY2015</div>	2,500	2,000
719.501	RETIREE PRESC. INS.	<div>Actively covered:</div> <div>4 Retirees</div>	26,000	28,000
720.000	ACTIVE EE LIFE/LTD INS.	<div>Actively covered:</div> <div>2.3 Active Employees</div>	1,450	1,500
720.001	RETIREE LIFE/LTD INS.	<div>Actively covered:</div> <div>5 Retirees</div>	375	375
722.000	PENSION PAYMENTS	<div>Defined Benefit Plan - Employer contribution based on % of payroll</div> <div>1.3 Active Employee \$ 21,000</div> <div>Deferred Compensation Plan - flat amount annually</div> <div>City Manager 3,000</div> <div>24,000</div>	24,000	26,000
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	350	325
728.000	OFFICE SUPPLIES	Miscellaneous supplies	6,000	6,000
729.000	LEGAL PUBLICATIONS	Various public notices filed with local papers in accordance with State law	2,000	2,000
808.000	PROF. SERVICES	<div>Businesses providing City services on behalf of the City</div> <div>Services provided via this account include language interpretation services, and EVIP state grant reporting and compliance.</div>	7,000	7,000
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	1,410	1,475
861.000	MILEAGE	Miles driven for City business, reimbursed at the current IRS mileage rate	400	400
862.000	MEMBERSHIPS	<div>ICMA \$ 650</div> <div>Other various dues and subscriptions 350</div> <div>1,000</div>	1,000	1,000

CITY MANAGER / CLERK'S OFFICE

GENERAL FUND – DEPT. 215

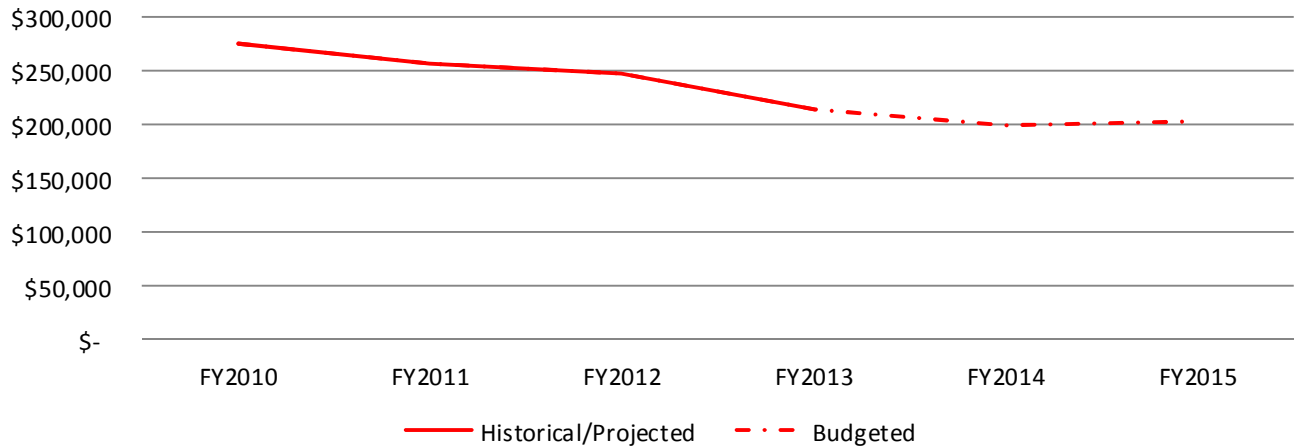
BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION - CONCLUDED

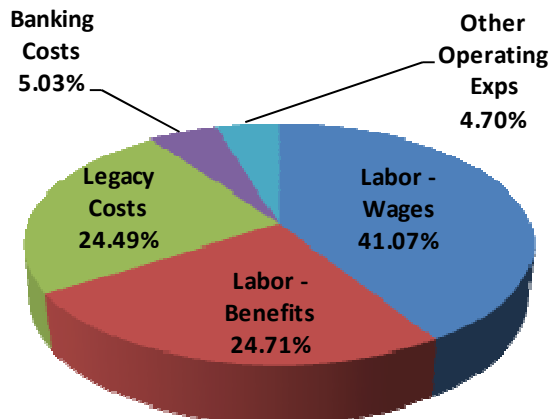
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
863.000	TRAINING	Various conferences and training seminars	\$ 2,000	\$ 2,000
865.000	PERSONNEL EXAMS	Pre-employment, promotion, and physical exams for all City departments	5,000	5,100
880.000	COMMUNITY PROMO.	Various community promotion activities and public relations	2,000	2,000
890.000	ELECTIONS	Three elections (August, November, and May) each fiscal year	20,000	20,000
895.000	PLANNING & ZONING	Planning & Zoning Commission, Board of Appeals, and Planning Consultants retainer	25,000	5,000
962.000	MISCELLANEOUS		500	500
970.000	CAPITAL OUTLAY	Re-usable small equipment purchases with useful life greater than one year	1,000	1,000
TOTAL, DEPT. 215			\$ 350,760	\$ 334,600

CITY TREASURER'S OFFICE GENERAL FUND – DEPT. 230 DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY10 - FY15



Expenses by Type, 2014 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2014 BUDGET

101-230-706.000	Salaries	\$	80,614
101-230-722.000	Pension Payments		32,000
101-230-719.501	Retiree Prescr. Ins.		27,000

BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$	198,829
2015 Budget		203,069

MISSION STATEMENT

To administer, collect, and disburse all Federal, State, and Local mandated receipts and distributions in full compliance with law and with the highest level of fidelity and integrity while also serving the City as its chief financial advisor on all City budgeting and external reporting processes.

CITY TREASURER'S OFFICE

GENERAL FUND – DEPT. 230

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '13	PROJECTED BALANCE AT JUN 30, '13
		FY2010	FY2011	FY2012			
706.000	SALARIES	\$ 112,639	\$ 104,229	\$ 106,783	-5%	\$ 53,572	\$ 96,000
715.000	SOCIAL SECURITY	8,473	8,150	8,467	0%	4,098	7,500
716.000	OPTICAL	137	135	92	-33%	104	175
718.000	DENTAL	972	1,028	1,440	48%	1,246	1,500
719.000	ACTIVE EE HEALTH INS.	43,029	41,226	36,416	-15%	24,840	40,000
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	1,524	5,000
719.500	ACTIVE EE PRESCR. INS.	26,065	28,403	18,558	-29%	10,774	22,000
720.000	ACTIVE EE LIFE/LTD INS.	1,082	1,078	688	-36%	889	1,425
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	14	75
722.000	PENSION PAYMENTS	20,541	22,775	15,939	-22%	16,440	28,000
724.000	WORKER'S COMPENSATION	460	152	177	-62%	99	150
728.000	OFFICE SUPPLIES	5,608	7,110	6,282	12%	3,365	5,500
731.000	BANK SERVICE CHARGES	11,179	4,062	150	-99%	3,905	5,000
807.000	AUDIT FEES	42,300	38,000	38,200	-10%	-	-
861.000	MILEAGE	-	35	113	100%	315	400
862.000	MEMBERSHIPS	215	50	95	-56%	280	400
863.000	TRAINING	-	-	4,063	0%	1,334	650
864.000	CONFERENCES/WORKSHOPS	80	10	-	-100%	839	1,000
933.000	EQUIPMENT MAINTENANCE	1,752	12	-	-100%	-	-
962.000	MISCELLANEOUS	757	11	10,965	1348%	256	250
TOTAL, DEPT. 230		\$ 275,289	\$ 256,466	\$ 248,428	-10%	\$ 123,894	\$ 215,025

CITY TREASURER'S OFFICE

GENERAL FUND – DEPT. 230

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE \$ CHANGE % CHANGE		FY2015 MEMO	
						FORECASTED CHANGE	PROJECTED BUDGET
706.000	SALARIES	\$ 90,540	\$ 80,614	\$ (9,926)	-10.96%	0.00%	\$ 80,614
707.000	PART TIME	-	1,040	1,040	100.00%	0.00%	1,040
715.000	SOCIAL SECURITY	7,000	6,300	(700)	-10.00%	0.00%	6,300
716.000	OPTICAL	140	200	60	42.86%	7.50%	215
718.000	DENTAL	1,000	1,350	350	35.00%	7.41%	1,450
719.000	ACTIVE EE HEALTH INS.	38,450	6,500	(31,950)	-83.09%	-15.38%	5,500
719.001	RETIREE HC INS.	-	21,500	21,500	100.00%	6.98%	23,000
719.500	ACTIVE EE PRESCR. INS.	25,500	1,350	(24,150)	-94.71%	-14.81%	1,150
719.501	RETIREE PRESC. INS.	-	27,000	27,000	100.00%	7.41%	29,000
720.000	ACTIVE EE LIFE/LTD INS.	1,290	1,300	10	0.78%	0.00%	1,300
720.001	RETIREE LIFE/LTD INS.	-	200	200	100.00%	25.00%	250
722.000	PENSION PAYMENTS	20,700	32,000	11,300	54.59%	4.69%	33,500
724.000	WORKER'S COMP.	250	125	(125)	-50.00%	20.00%	150
728.000	OFFICE SUPPLIES	5,500	5,500	-	0.00%	0.00%	5,500
731.000	BANK SERVICE CHARGES	10,000	10,000	-	0.00%	0.00%	10,000
853.000	TELEPHONES	-	155	155	100.00%	3.23%	160
861.000	MILEAGE	100	600	500	500.00%	0.00%	600
862.000	MEMBERSHIPS	250	1,000	750	300.00%	0.00%	1,000
863.000	TRAINING	667	1,750	1,083	162.37%	14.29%	2,000
864.000	CONF/WORKSHOPS	200	-	(200)	-100.00%	0.00%	-
933.000	EQUIPMENT MAINT.	100	-	(100)	-100.00%	0.00%	-
962.000	MISCELLANEOUS	500	345	(155)	-31.00%	-1.45%	340
TOTAL, DEPT. 230		\$ 202,187	\$ 198,829	\$ (3,358)	-1.66%	2.13%	\$ 203,069

CITY TREASURER'S OFFICE

GENERAL FUND – DEPT. 230

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
706.000	SALARIES	<div> <div>Position</div> <div>FTE</div> <div>Finance Director / Treasurer</div> <div>Executive Secretary</div> <div>1.00</div> <div>0.20</div> <div>1.20</div> <div>\$ 74,690</div> <div>5,924</div> <div>80,614</div> </div>	\$ 80,614	\$ 80,614
707.000	PART TIME	Part-Time Assistant Annual Hours - 104	1,040	1,040
715.000	SOCIAL SECURITY	7.65% of wages, rounded	6,300	6,300
716.000	OPTICAL	Actively covered: 1.2 Active Employees	200	215
718.000	DENTAL	Actively covered: 1.2 Active Employees	1,350	1,450
719.000	ACTIVE EE HEALTH INS.	Actively covered: 1.2 Active Employees	6,500	5,500
719.001	RETIREE HEALTH INS.	Actively covered: 4 Retirees	21,500	23,000
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active Medical above	1,350	1,150
719.501	RETIREE PRESC. INS.	Actively covered: 4 Retirees	27,000	29,000
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 1.2 Active Employees	1,300	1,300
720.001	RETIREE LIFE/LTD INS.	Actively covered: 3 Retirees	200	250
722.000	PENSION PAYMENTS	Defined Benefit Plan - Employer contribution based on % of payroll 1.2 Active Employee	32,000	33,500
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	125	150
728.000	OFFICE SUPPLIES	Miscellaneous supplies	5,500	5,500
731.000	BANK SERV. CHARGES	Account fees and other bank service charges incurred on the City's non-investment accounts	10,000	10,000
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	155	160
861.000	MILEAGE	Miles driven for City business, reimbursed at the current IRS mileage rate	600	600

CITY TREASURER'S OFFICE

GENERAL FUND – DEPT. 230

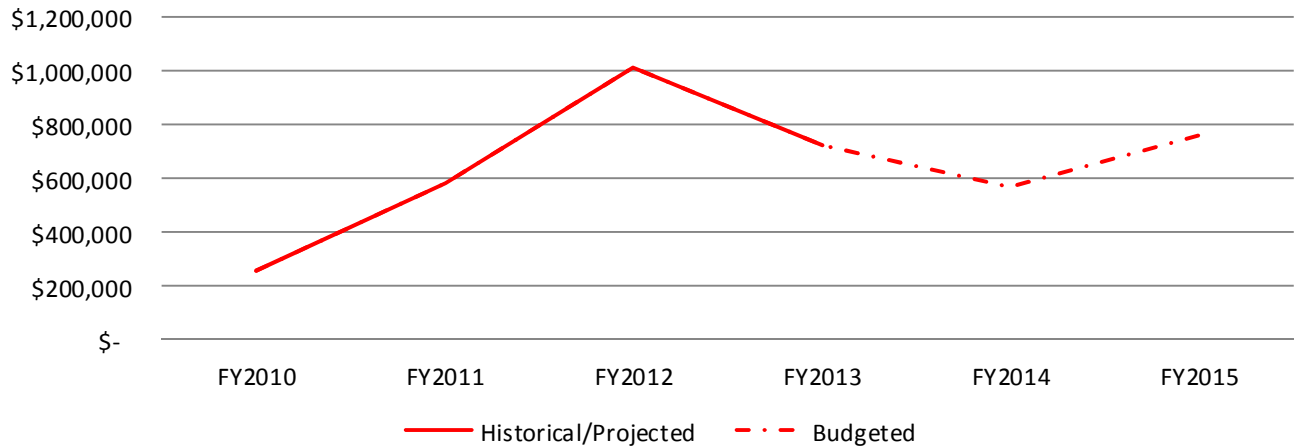
BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED

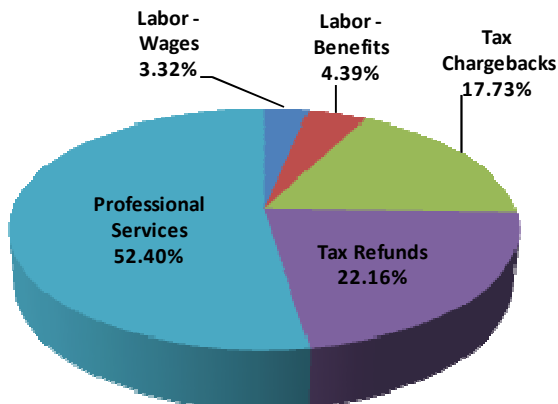
ACCT. NO	ACCOUNT TITLE	DETAIL		BUDGETED AMOUNT	
				FY2014	FY2015
862.000	MEMBERSHIPS	Macomb County Treasurer's Association	\$ 50	1,000	1,000
		Governmental Finance Officers Assoc.	190		
		Michigan Govt Finance Officers Assoc.	210		
		Association of Government Accountants	200		
		Contingency - unannounced increases in membership fees	350		
			1,000		
863.000	TRAINING	Continuing Professional Education for Finance Director's Certified Government Financial Manager (CGFM) certification (80 hours required every two years, or an average of 40 hours per year):		1,750	2,000
		MGFOA - Fall Conference (3 day conference)	\$ 800		
		MGFOA - Spring Institute	150		
		MGFOA - Fall Institute	150		
		MACPA/MGFOA additional conferences	300		
		Unscheduled conferences on emerging issues	350		
			1,750		
962.000	MISCELLANEOUS			345	340
TOTAL, DEPT. 230				\$ 198,829	\$ 203,069

OTHER GENERAL GOVERNMENT GENERAL FUND – DEPT. 260 DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY10 - FY15



Expenses by Type, 2014 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2014 BUDGET

101-260-914.000	General Liab. Ins.	\$	107,500
101-260-961.000	Tax Refunds		100,000
101-260-961.001	Tax Chargebacks		80,000

BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$	572,306
2015 Budget		760,406

MISSION STATEMENT

The mission of the Other General Government Department is to assist the various departments of the City of Center Line in achieving their goals by providing the most practical facilitative services and work environments in the most cost effective manner possible.

OTHER GENERAL GOVERNMENT GENERAL FUND – DEPT. 260 BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '13	PROJECTED BALANCE AT JUN 30, '13
		FY2010	FY2011	FY2012			
707.000	PART TIME	\$ -	\$ -	\$ -	0%	\$ 936	\$ 1,293
710.000	CONTRACTUAL SERVICES	4,149	-	5,827	40%	6,956	9,000
715.000	SOCIAL SECURITY	-	-	476	100%	604	800
728.000	OFFICE SUPPLIES	11,763	17,979	18,438	57%	5,678	11,000
757.000	OPERATING SUPPLIES	1,848	565	905	-51%	555	1,000
807.000	AUDIT FEES	-	-	-	0%	21,435	21,435
808.000	PROFESSIONAL SERVICES	-	-	-	0%	405	405
826.000	LEGAL FEES	-	-	4,417	100%	55,632	75,000
828.000	INSURANCE DEDUCT. LOSS	-	-	-	0%	25,000	25,000
862.000	MEMBERSHIPS	1,471	9,284	-	-100%	4,419	5,500
881.000	CDBG PROJECTS	11,139	85,742	57,876	420%	214,441	225,000
882.000	NSP PROJECTS	-	239,091	652,364	100%	-	-
914.000	GENERAL LIAB. INSURANCE	112,958	114,971	111,772	-1%	103,501	103,501
921.000	ELECTRICITY	44,596	42,082	46,304	4%	31,603	45,000
923.000	HEAT	10,888	12,153	8,129	-25%	3,879	6,000
924.000	WATER PURCHASES	3,365	1,405	3,345	-1%	1,892	3,000
931.000	BUILDING MAINTENANCE	29,641	39,289	16,702	-44%	7,264	15,000
933.000	EQUIPMENT MAINTENANCE	8,957	9,169	4,991	-44%	3,828	6,000
941.000	COMPUTER EXPENSES	21,174	11,421	17,664	-17%	11,503	16,000
961.000	MTT/BOR (TAX) REFUNDS	-	-	-	0%	136,672	150,000
970.000	CAPITAL OUTLAY	-	-	60,609	100%	3,884	3,404
TOTAL, DEPT. 260		\$ 261,949	\$ 583,151	\$ 1,009,819	286%	\$ 640,087	\$ 723,338

OTHER GENERAL GOVERNMENT GENERAL FUND – DEPT. 260 BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE \$ CHANGE % CHANGE		FY2015 MEMO	
						FORECASTED CHANGE	PROJECTED BUDGET
707.000	PART TIME	\$ -	\$ 15,000	\$ 15,000	100.00%	0.00%	\$ 15,000
710.000	CONTRACTUAL SERVICES	15,000	-	(15,000)	-100.00%	0.00%	-
711.000	UNEMPLOYMENT EXP.	-	19,000	19,000	100.00%	-52.63%	9,000
715.000	SOCIAL SECURITY	1,200	700	(500)	-41.67%	0.00%	700
724.000	WORKER'S COMP.	100	125	25	25.00%	20.00%	150
728.000	OFFICE SUPPLIES	12,000	12,000	-	0.00%	0.00%	12,000
757.000	OPERATING SUPPLIES	4,000	4,000	-	0.00%	0.00%	4,000
807.000	AUDIT FEES	25,000	19,000	(6,000)	-24.00%	2.63%	19,500
826.000	LEGAL FEES	100,000	75,000	(25,000)	-25.00%	0.00%	75,000
828.000	INSURANCE DEDUCT. LOSS	-	25,000	25,000	100.00%	0.00%	25,000
853.000	TELEPHONES	-	1,775	1,775	100.00%	4.23%	1,850
862.000	MEMBERSHIPS	5,500	10,000	4,500	81.82%	0.00%	10,000
881.000	CDBG PROJECTS	229,113	-	(229,113)	-100.00%	100.00%	225,000
914.000	GENERAL LIAB. INS.	105,000	107,500	2,500	2.38%	2.33%	110,000
921.000	ELECTRICITY	45,000	45,000	-	0.00%	0.00%	45,000
923.000	HEAT	7,000	7,500	500	7.14%	0.00%	7,500
924.000	WATER PURCHASES	2,000	4,000	2,000	100.00%	0.00%	4,000
931.000	BUILDING MAINTENANCE	30,000	16,706	(13,294)	-44.31%	0.00%	16,706
933.000	EQUIPMENT MAINT.	6,000	6,000	-	0.00%	0.00%	6,000
941.000	COMPUTER EXPENSES	24,000	24,000	-	0.00%	0.00%	24,000
961.000	MTT/BOR (TAX) REFUNDS	150,000	100,000	(50,000)	-33.33%	-25.00%	75,000
961.001	TAX CHARGEBACK CONT.	-	80,000	80,000	100.00%	-6.25%	75,000
TOTAL, DEPT. 260		\$ 760,913	\$ 572,306	\$ (188,607)	-24.79%	32.87%	\$ 760,406

OTHER GENERAL GOVERNMENT GENERAL FUND – DEPT. 260 BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
706.000	PART TIME	Custodial staff 1,000 Hours Annually	\$ 15,000	\$ 15,000
711.000	UNEMPLOYMENT EXP.	Forecasted unemployment expenditures. The City is a reimbursement basis employer. Unemployment invoices from Michigan UIA for all City departments is paid from this account.	19,000	9,000
715.000	SOCIAL SECURITY	7.65% of wages, rounded	700	700
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	125	150
728.000	OFFICE SUPPLIES	Miscellaneous supplies used by all departments for which it is considered inefficient to individually allocate.	12,000	12,000
757.000	OPERATING SUPPLIES	Cleaning/custodial supplies	4,000	4,000
731.000	BANK SERV. CHARGES	Account fees and other bank service charges incurred on the City's non-investment accounts	-	-
807.000	AUDIT	Annual external auditing services as required by State law	19,000	19,500
826.000	LEGAL FEES	General and labor City counsel	75,000	75,000
828.000	INSUR. DEDUCT. LOSS	Contingency for deductible payments due upon loss recovery	25,000	25,000
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	1,775	1,850
862.000	MEMBERSHIPS	Michigan Municipal League \$ 4,600 SEMCOG 5,400 10,000	10,000	10,000
881.000	CDBG PROJECTS	Funded every three years by Macomb County, beginning in FY2015. This is a departure from past practices where the City received funds annually. Funds are expended on Replacement and Repair of City streets as well as other programs as allowed by CDBG regulations.	-	225,000
914.000	GENERAL LIAB. INS.	Annual general liability insurance purchased by the City. Term is from January 1 through December 31 of each year.	107,500	110,000
921.000	ELECTRICITY	Electric bills for the City Hall building	45,000	45,000
923.000	HEAT	Heating bills for the City Hall building	7,500	7,500
924.000	WATER PURCHASES	City Hall water usage; payable to the Water & Sewer Fund	4,000	4,000
931.000	BUILDING MAINT.	Routine maintenance and repairs to the City Hall building	16,706	16,706
933.000	EQUIPMENT MAINT.	Postage machine and phone system annual maintenance contracts	6,000	6,000
941.000	COMPUTER EXPS.	Equipment repair and maintenance. Performed by independent contractor.	24,000	24,000
961.000	TAX REFUNDS	Contingency for Michigan Tax Tribunal and Board of Review decisions which result in refunds of taxes collected by the City in previous fiscal years. Contingency is calculated based upon historical pay outs, known open cases, and local market trends.	100,000	75,000
961.001	TAX CHAREBACK CONT.	Contingency for Macomb County chargebacks of tax foreclosed properties within the City. Each July, the City Council is presented with an opportunity to purchase all tax foreclosed properties in the City or the Council can opt to 'pay back' the County for the taxes the County previously disbursed to the City during the annual tax settlement process. If the City opts to not purchase the properties, the County then takes possession of the properties. The process of the County collecting tax revenues from the City for which it disbursed to the City in previous fiscal years is known as a chargeback.	80,000	75,000
TOTAL, DEPT. 260			\$ 572,306	\$ 760,406

REHABILITATION DEPARTMENT/FUND REPORTED WITHIN THE GENERAL FUND – DEPT. 285 DEPARTMENT INTRODUCTION

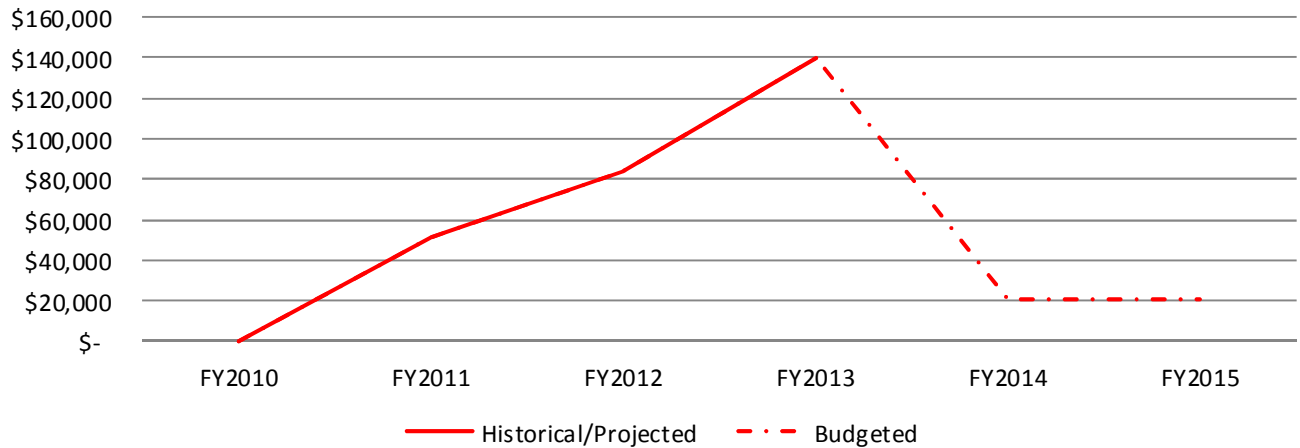
The City's Rehabilitation Fund is used to track the City's expenditures and associated revenues generated as a result of its purchasing of the City's tax foreclosure properties.

The Rehabilitation department is recorded internally as a separate fund in the City's chart of accounts. However, with the City's implementation of Governmental Accounting Standards Board (GASB) Statement Number 54, the Rehabilitation 'fund' for reporting purposes was classified as part of the City's General Fund. In order to have a clear, comparable budget document as it compares to the City's annual audited financial statements, the Rehabilitation 'fund' has been included within the General Fund.

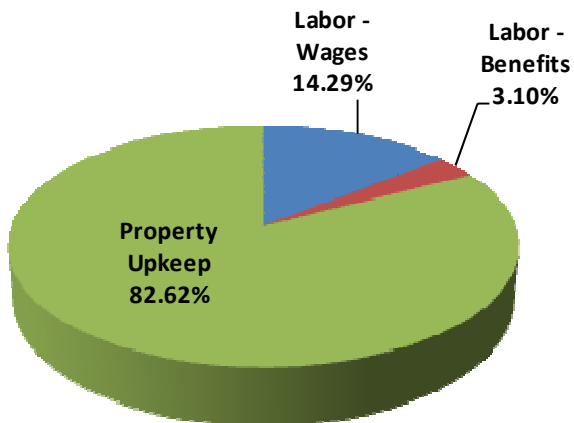
For internal purposes, the Rehabilitation department will include historical, current, and budgeted fund balances in the following tables and charts for this department. These fund balances are a part of the City's General Fund balances over the same periods.

REHABILITATION DEPARTMENT/FUND REPORTED WITHIN THE GENERAL FUND – DEPT. 285 DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY10 - FY15



Expenses by Type, 2014 Budget



DEPARTMENT AT A GLANCE

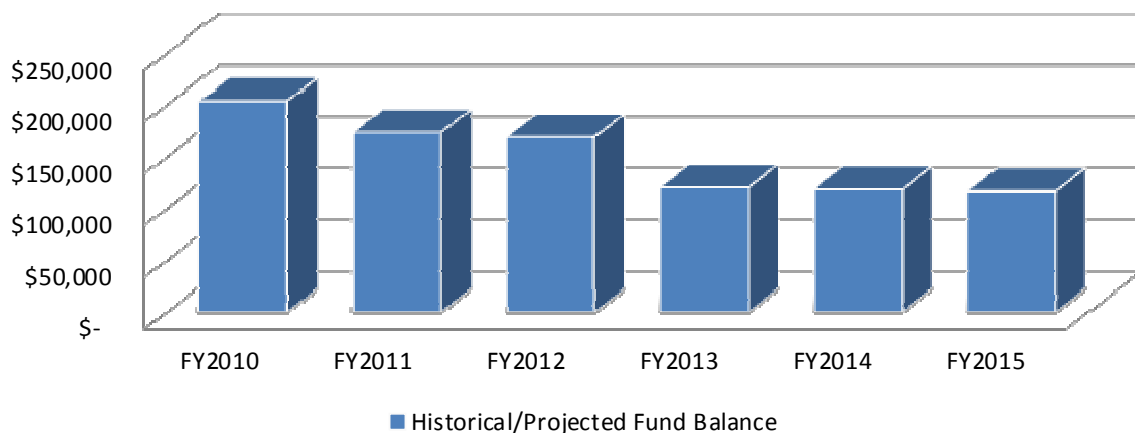
TOP THREE EXPENSES - APPROVED FY2014 BUDGET

285-285-931.000	Building Maint.	\$	15,000
285-285-706.000	Salaries		3,000
285-285-924.000	Water Purchases		1,000

BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$	21,000
2015 Budget		21,000

Historical and Projected Fund Balances



REHABILITATION DEPARTMENT/FUND

REPORTED WITHIN THE GENERAL FUND – DEPT. 285

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
		FY2010	FY2011	FY2012	PERCENT CHANGE	BALANCE AT FEB 28, '13	BALANCE AT JUN 30, '13
<u>REVENUES</u>							
664.230	INTEREST EARNINGS	\$ 4,285	\$ -	\$ 263	-94%	\$ -	\$ 250
666.285	RENTS - REHAB PROPERTIES	-	-	-	0%	7,631	13,931
673.000	SALE OF ASSETS	-	20,350	79,335	100%	37,752	77,752
TOTAL REVENUES		4,285	20,350	79,598	1758%	45,383	91,933
<u>EXPENDITURES</u>							
706.000	SALARIES	-	-	-	0%	2,147	4,000
715.000	SOCIAL SECURITY	-	-	-	0%	164	325
722.000	PENSION PAYMENTS	-	-	-	0%	157	500
754.000	TAX PYMTS ON PROPERTIES	-	-	-	0%	18,130	18,130
808.000	PROFESSIONAL SERVICES	-	-	-	0%	311	500
885.000	COMMUNITY REVITAL.	-	50,909	84,166	100%	-	-
921.000	ELECTRICITY	-	-	-	0%	300	500
923.000	HEAT	-	-	-	0%	900	1,200
924.000	WATER PURCHASES	-	-	-	0%	1,100	2,000
931.000	BUILDING MAINTENANCE	-	-	-	0%	9,498	18,400
970.000	TAX REVERS. PROP. PURCH.	-	-	-	0%	94,779	94,779
TOTAL EXPENDITURES		-	50,909	84,166	100%	127,486	140,334
<u>FUND EQUITY</u>							
CHANGE IN FUND BALANCE		4,285	(30,559)	(4,568)		(82,103)	(48,401)
BEGINNING FUND BALANCE		199,174	203,459	172,900		168,332	168,332
ENDING FUND BALANCE, FUND 285		\$ 203,459	\$ 172,900	\$ 168,332	-17%	\$ 86,229	\$ 119,931

REHABILITATION DEPARTMENT/FUND

REPORTED WITHIN THE GENERAL FUND – DEPT. 285

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO	
				\$ CHANGE	% CHANGE	FORECASTED CHANGE	PROJECTED BUDGET
<u>REVENUES</u>							
664.230	INTEREST EARNINGS	\$ 500	\$ 250	(250)	100.00%	-20.00%	\$ 200
666.285	RENTS - REHAB PROP.	-	18,900	18,900	100.00%	0.00%	18,900
673.000	SALE OF ASSETS	50,000	-	(50,000)	-100.00%	0.00%	-
TOTAL REVENUES		50,500	19,150	(31,350)	500.00%	-0.26%	19,100
<u>EXPENDITURES</u>							
706.000	SALARIES	-	3,000	3,000	100.00%	0.00%	3,000
715.000	SOCIAL SECURITY	-	250	250	100.00%	0.00%	250
722.000	PENSION PAYMENTS	-	400	400	100.00%	0.00%	400
808.000	PROFESSIONAL SERVICES	-	500	500	100.00%	0.00%	500
885.000	COMMUNITY REVITAL.	125,250	-	(125,250)	-100.00%	0.00%	-
921.000	ELECTRICITY	-	250	250	100.00%	0.00%	250
923.000	HEAT	-	600	600	100.00%	0.00%	600
924.000	WATER PURCHASES	-	1,000	1,000	100.00%	0.00%	1,000
931.000	BUILDING MAINTENANCE	-	15,000	15,000	100.00%	0.00%	15,000
TOTAL EXPENDITURES		125,250	21,000	(104,250)	-83.23%	0.00%	21,000
<u>FUND EQUITY</u>							
CHANGE IN FUND BALANCE		(74,750)	(1,850)				(1,900)
BEGINNING FUND BALANCE*		168,332	119,931				118,081
ENDING FUND BALANCE, FUND 285* \$ 93,582			\$ 118,081			-1.61%	\$ 116,181

* Beginning fund balance for FY2014 uses FY2013 projected fund balance, not ending fund balance per FY2013 budget.

REHABILITATION DEPARTMENT/FUND

REPORTED WITHIN THE GENERAL FUND – DEPT. 285

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

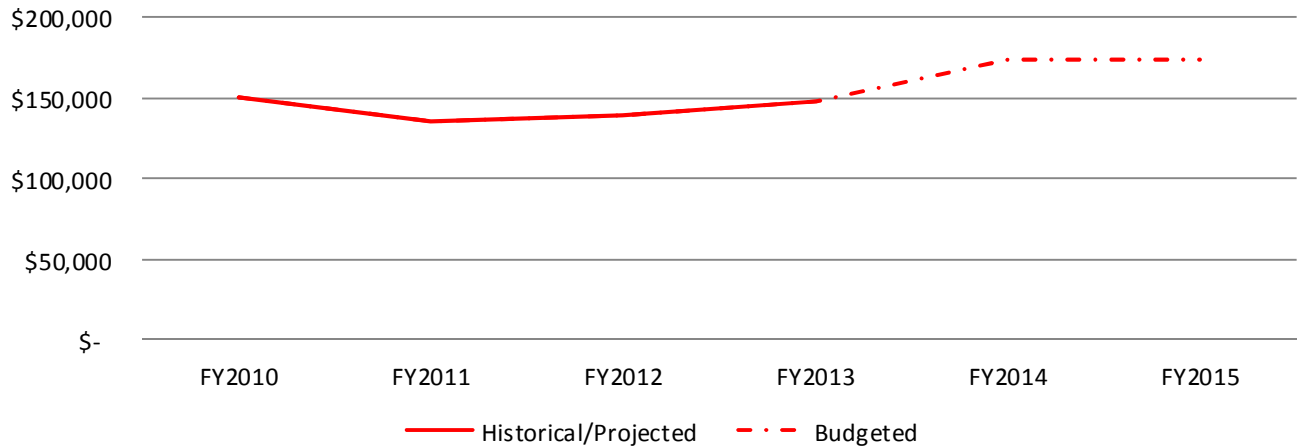
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
REVENUES				
664.230	INTEREST EARNINGS	Projected interest earned by the City's pooled cash accounts, which is allocated to all funds based on balances on hand at the end of each fiscal year.	\$ 250	\$ 200
666.285	RENTS - REHAB PROP.	Rents charged to residents renting rehabilitation properties. The City currently has two rental agreements in place, both for one year terms. The two agreements combined generate \$1,575 per month.	18,900	18,900
TOTAL REVENUES			19,150	19,100
EXPENDITURES				
706.000	SALARIES	Contingency for estimated use of DPW City Employees for the purpose of building maintenance and other miscellaneous tasks associated with upkeep of the rehabilitation properties.	3,000	3,000
715.000	SOCIAL SECURITY	7.65% of wages, rounded	250	250
722.000	PENSION PAYMENTS	Defined Benefit Plan - Employer contribution based on % of payroll 0.01 Active Employee	400	400
808.000	PROFESSIONAL SERV.	Various outside services performed in the upkeep of the rehabilitation properties, such as locksmith, assessing, and legal services.	500	500
921.000	ELECTRICITY	Electric bills for the rehabilitation properties	250	250
923.000	HEAT	Heating bills for the rehabilitation properties	600	600
924.000	WATER PURCHASES	Rehabilitation property water usage; payable to the Water & Sewer Fund	1,000	1,000
931.000	BUILDING MAINT.	Routine maintenance and repairs to the City's rehabilitation properties	15,000	15,000
TOTAL EXPENDITURES			21,000	21,000
CHANGE IN FUND BALANCE, FUND 285			\$ (1,850)	\$ (1,900)

PROTECTIVE INSPECTION (BUILDING)

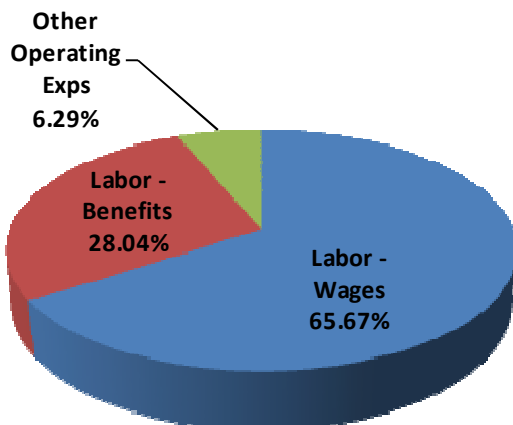
GENERAL FUND – DEPT. 370

DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY10 - FY15



Expenses by Type, 2014 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2014 BUDGET

101-370-706.000	Salaries	\$	52,500
101-370-710.000	Contractual Serv.		30,380
101-370-722.000	Pension Payments		22,000

BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$	173,405
2015 Budget		173,680

MISSION STATEMENT

The mission of the Protective Inspection Department (also known as the Building Department) is to ensure the safety of public by ensuring that existing and new buildings within the City are up to all applicable building codes. The Department also strives to ensure that Center Line remains a beautiful City in which to live, work, and play by upholding local blight ordinances.

PROTECTIVE INSPECTION (BUILDING)

GENERAL FUND – DEPT. 370

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '13	PROJECTED BALANCE AT JUN 30, '13
		FY2010	FY2011	FY2012			
704.000	CDBG WAGES	\$ -	\$ -	\$ 5,564	100%	\$ -	\$ 6,000
706.000	SALARIES	55,764	52,543	52,543	-6%	33,821	52,750
707.000	PART TIME	10,199	10,862	9,720	-5%	7,876	9,800
710.000	CONTRACTUAL SERVICES	38,237	27,262	29,567	-23%	26,995	29,000
715.000	SOCIAL SECURITY	6,736	5,819	6,128	-9%	4,116	4,800
716.000	OPTICAL	137	135	137	0%	104	175
718.000	DENTAL	1,738	1,835	1,923	11%	1,446	2,000
719.000	ACTIVE EE HEALTH INS.	13,668	14,088	10,753	-21%	8,606	13,000
719.500	ACTIVE EE PRESCR. INS.	2,031	1,752	44	-98%	26	1,000
720.000	ACTIVE EE LIFE/LTD INS.	775	786	735	-5%	529	1,100
722.000	PENSION PAYMENTS	12,899	14,212	16,360	27%	12,415	19,500
724.000	WORKER'S COMPENSATION	184	88	460	150%	1,197	1,600
728.000	OFFICE SUPPLIES	593	1,492	473	-20%	241	500
757.000	OPERATING SUPPLIES	6	118	-	-100%	-	500
853.000	TELEPHONES	-	-	77	100%	118	200
861.000	MILEAGE	4,216	3,011	3,010	-29%	1,938	3,000
862.000	MEMBERSHIPS	580	827	467	-19%	876	1,000
864.000	CONFERENCES/WORKSHOPS	1,942	910	825	-58%	1,207	2,000
962.000	MISCELLANEOUS	-	-	-	0%	54	100
TOTAL, DEPT. 370		\$ 149,705	\$ 135,740	\$ 138,786	-7%	\$ 101,565	\$ 148,025

PROTECTIVE INSPECTION (BUILDING)

GENERAL FUND – DEPT. 370

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE \$ CHANGE % CHANGE		FY2015 MEMO	
						FORECASTED CHANGE	PROJECTED BUDGET
706.000	SALARIES	\$ 52,750	\$ 52,500	\$ (250)	-0.47%	0.00%	\$ 52,500
707.000	PART TIME	9,800	31,000	21,200	216.33%	0.00%	31,000
710.000	CONTRACTUAL SERVICES	30,380	30,380	-	0.00%	0.00%	30,380
715.000	SOCIAL SECURITY	5,800	5,700	(100)	-1.72%	0.00%	5,700
716.000	OPTICAL	150	175	25	16.67%	14.29%	200
718.000	DENTAL	1,900	2,200	300	15.79%	4.55%	2,300
719.000	ACTIVE EE HEALTH INS.	12,500	13,000	500	4.00%	-3.85%	12,500
719.500	ACTIVE EE PRESCR. INS.	1,000	3,250	2,250	225.00%	-30.77%	2,250
720.000	ACTIVE EE LIFE/LTD INS.	850	1,250	400	47.06%	0.00%	1,250
722.000	PENSION PAYMENTS	14,500	22,000	7,500	51.72%	6.82%	23,500
724.000	WORKER'S COMP.	800	1,050	250	31.25%	9.52%	1,150
728.000	OFFICE SUPPLIES	500	500	-	0.00%	0.00%	500
757.000	OPERATING SUPPLIES	500	1,500	1,000	200.00%	0.00%	1,500
768.000	UNIFORMS	-	200	200	100.00%	0.00%	200
853.000	TELEPHONES	-	150	150	100.00%	33.33%	200
861.000	MILEAGE	3,000	3,000	-	0.00%	0.00%	3,000
862.000	MEMBERSHIPS	1,000	1,000	-	0.00%	0.00%	1,000
863.000	TRAINING	-	2,000	2,000	100.00%	0.00%	2,000
864.000	CONF./WORKSHOPS	2,000	-	(2,000)	-100.00%	0.00%	-
867.000	GAS, OIL, AND GREASE	-	1,000	1,000	100.00%	0.00%	1,000
933.000	EQUIPMENT MAINT.	-	1,500	1,500	100.00%	0.00%	1,500
962.000	MISCELLANEOUS	-	50	50	100.00%	0.00%	50
TOTAL, DEPT. 370		\$ 137,430	\$ 173,405	\$ 35,975	26.18%	0.16%	\$ 173,680

PROTECTIVE INSPECTION (BUILDING)

GENERAL FUND – DEPT. 370

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

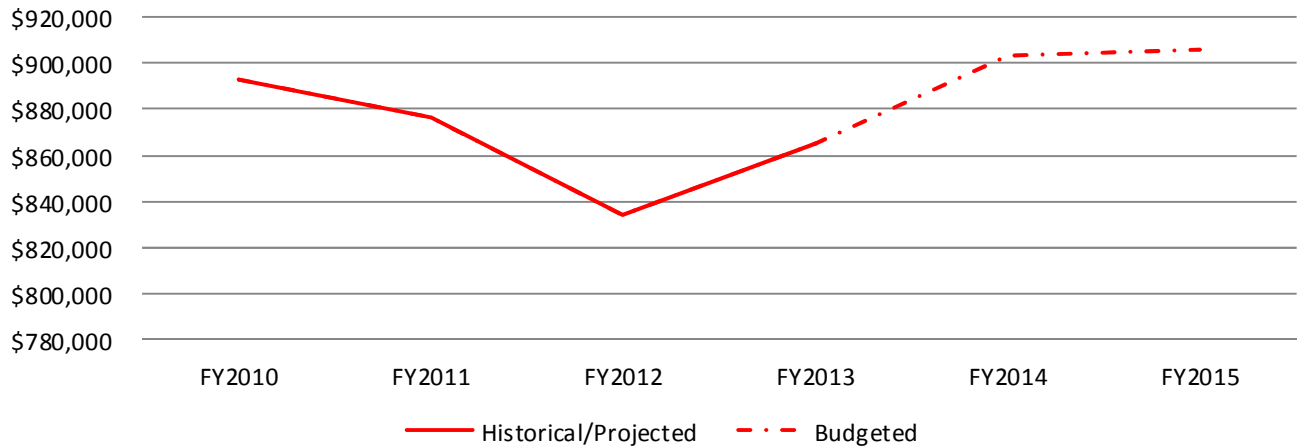
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
706.000	SALARIES	Building Inspector (1.0 FTE)	\$ 52,500	\$ 52,500
707.000	PART TIME	Electrical permit wages	\$ 9,800	31,000
		Blight Inspector (1,500 hours - 0.72 FTE)	21,000	
		Contingency for extra hours	200	
			31,000	
710.000	CONTRACTUAL SERV.	City Certification wages and third party building services	30,380	30,380
715.000	SOCIAL SECURITY	7.65% of wages, rounded	5,700	5,700
716.000	OPTICAL	Actively covered:	175	200
		1.0 Active Employee		
718.000	DENTAL	Actively covered:	2,200	2,300
		1.0 Active Employee		
719.000	ACTIVE EE HEALTH INS.	Actively covered:	13,000	12,500
		1.0 Active Employee		
		0% employee contribution in FY2014		
		20% employee contribution in FY2015		
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active	3,250	2,250
		Medical above		
		0% employee contribution in FY2014		
		20% employee contribution in FY2015		
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered:	1,250	1,250
		1.0 Active Employee		
722.000	PENSION PAYMENTS	Defined Benefit Plan - Employer contribution based on % of payroll	22,000	23,500
		1.0 Active Employee		
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	1,050	1,150
728.000	OFFICE SUPPLIES	Miscellaneous supplies	500	500
757.000	OPERATING SUPPLIES	Purchases of new editions of code books for the Building Department	1,500	1,500
768.000	UNIFORMS	Uniforms for the City's two part-time blight inspectors	200	200
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	150	200
861.000	MILEAGE	Annual mileage allowance for building inspector per appointment letter	3,000	3,000
862.000	MEMBERSHIPS	Various regional and state building memberships	1,000	1,000
863.000	TRAINING	Various conferences and seminars for building inspector's continuing professional education.	2,000	2,000
867.000	GAS, OIL, AND GREASE	Fuel costs for blight inspector's vehicle	1,000	1,000
933.000	EQUIPMENT MAINT.	Routine vehicle maintenance for the blight inspection vehicle	1,500	1,500
962.000	MISCELLANEOUS		50	50
TOTAL, DEPT. 370			\$ 173,405	\$ 173,680

DEPARTMENT OF PUBLIC WORKS

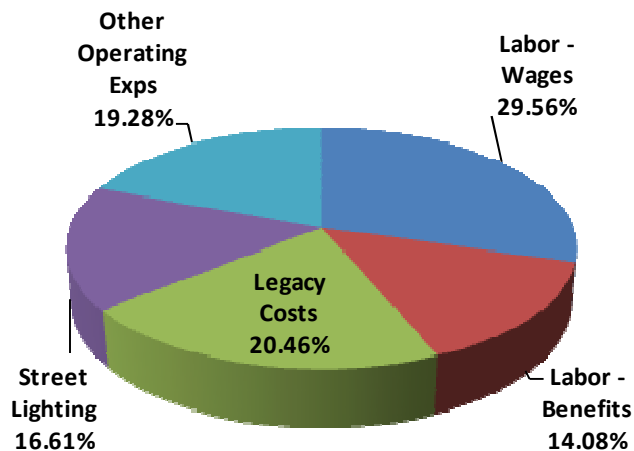
GENERAL FUND – DEPT. 445

DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY10 - FY15



Expenses by Type, 2014 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2014 BUDGET

101-445-706.000	Salaries	\$	160,000
101-445-926.000	Street Lighting		150,000
101-445-719.001	Retiree Health Ins.		112,000

BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$	903,185
2015 Budget		906,209

MISSION STATEMENT

It is the goal of the City of Center Line Department of Public Works to provide the best services possible in a timely and cost effective manner with the manpower and technology we are provided with to all taxpayers and residents of the City of Center Line. The department performs services as directed by the City Manager, Mayor, and Council.

DEPARTMENT OF PUBLIC WORKS

GENERAL FUND – DEPT. 445

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '13	PROJECTED BALANCE AT JUN 30, '13
		FY2010	FY2011	FY2012			
706.000	SALARIES	\$ 216,128	\$ 219,711	\$ 157,382	-27%	\$ 117,045	\$ 180,000
707.000	PART TIME	39,779	32,770	61,714	55%	37,876	70,000
709.000	OVERTIME	7,525	6,508	2,525	-66%	2,614	10,000
715.000	SOCIAL SECURITY	20,247	19,893	18,082	-11%	12,052	20,000
716.000	OPTICAL	1,073	753	511	-52%	208	450
718.000	DENTAL	8,394	7,086	6,451	-23%	3,689	7,000
719.000	ACTIVE EE HEALTH INS.	161,236	169,984	136,983	-15%	81,518	124,000
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	8,226	20,000
719.500	ACTIVE EE PRESCR. INS.	68,768	56,157	77,958	13%	28,791	55,000
719.501	RETIREE PRESCR. INS.	-	-	-	0%	-	10,000
720.000	ACTIVE EE LIFE/LTD INS.	4,149	2,729	2,846	-31%	2,087	2,500
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	17	200
722.000	PENSION PAYMENTS	61,854	59,126	57,580	-7%	35,678	52,000
724.000	WORKER'S COMPENSATION	16,160	5,236	7,563	-53%	6,057	8,000
728.000	OFFICE SUPPLIES	1,792	1,155	1,637	-9%	2,142	3,000
757.000	OPERATING SUPPLIES	9,785	10,159	17,254	76%	7,849	14,590
768.000	UNIFORMS	4,564	2,105	3,849	-16%	2,174	3,500
853.000	TELEPHONES	3,733	2,559	2,995	-20%	1,986	3,000
861.000	MILEAGE	-	-	-	0%	259	500
862.000	MEMBERSHIPS	187	141	-	-100%	224	300
864.000	CONFERENCES/WORKSHOPS	515	165	95	-82%	50	500
865.000	PERSONNEL EXAMINATIONS	194	978	1,348	595%	241	2,000
867.000	GAS, OIL, AND GREASE	18,199	15,413	16,036	-12%	7,910	17,000
921.000	ELECTRICITY	8,204	7,952	10,132	24%	6,146	10,000
923.000	HEAT	11,043	10,886	3,912	-65%	2,649	5,000
924.000	WATER PURCHASES	2,840	2,041	4,816	70%	-	5,000
926.000	STREET LIGHTING	160,355	188,451	173,756	8%	98,175	165,000
931.000	BUILDING MAINTENANCE	18,306	11,148	23,748	30%	14,559	12,000
932.000	PARKS/FIELDS MAINTENANCE	17,756	14,850	23,851	34%	6,561	12,000
933.000	EQUIPMENT MAINTENANCE	27,214	25,464	18,286	-33%	34,650	49,910
939.000	TREE MAINTENANCE	1,842	2,970	2,209	20%	120	1,000
962.000	MISCELLANEOUS	802	-	998	24%	742	1,000
970.000	CAPITAL OUTLAY	-	-	-	0%	519	519
TOTAL, DEPT. 445		\$ 892,644	\$ 876,390	\$ 834,517	-7%	\$ 522,814	\$ 864,969

DEPARTMENT OF PUBLIC WORKS

GENERAL FUND – DEPT. 445

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO	
				\$ CHANGE	% CHANGE	FORECASTED CHANGE	PROJECTED BUDGET
706.000	SALARIES	\$ 179,211	\$ 160,000	\$ (19,211)	-10.72%	0.00%	\$ 160,000
707.000	PART TIME	80,000	97,000	17,000	21.25%	0.00%	97,000
709.000	OVERTIME	10,000	10,000	-	0.00%	0.00%	10,000
715.000	SOCIAL SECURITY	22,591	21,000	(1,591)	-7.04%	0.00%	21,000
716.000	OPTICAL	600	450	(150)	-25.00%	11.11%	500
718.000	DENTAL	8,000	5,000	(3,000)	-37.50%	10.00%	5,500
719.000	ACTIVE EE HEALTH INS.	144,000	30,000	(114,000)	-79.17%	-13.33%	26,000
719.001	RETIREE HEALTH INS.	-	112,000	112,000	100.00%	-1.79%	110,000
719.500	ACTIVE EE PRESCR. INS.	93,800	7,000	(86,800)	-92.54%	-25.00%	5,250
719.501	RETIREE PRESCR. INS.	-	72,500	72,500	100.00%	4.83%	76,000
720.000	ACTIVE EE LIFE/LTD INS.	2,600	2,750	150	5.77%	-5.45%	2,600
720.001	RETIREE LIFE/LTD INS.	-	325	325	100.00%	7.69%	350
722.000	PENSION PAYMENTS	47,745	59,000	11,255	23.57%	5.93%	62,500
724.000	WORKER'S COMP.	12,000	2,000	(10,000)	-83.33%	12.50%	2,250
728.000	OFFICE SUPPLIES	3,000	3,000	-	0.00%	4.00%	3,120
757.000	OPERATING SUPPLIES	15,000	14,000	(1,000)	-6.67%	4.29%	14,600
768.000	UNIFORMS	4,500	4,500	-	0.00%	0.00%	4,500
853.000	TELEPHONES	3,000	3,900	900	30.00%	-20.00%	3,120
861.000	MILEAGE	-	-	-	0.00%	0.00%	-
862.000	MEMBERSHIPS	300	2,300	2,000	666.67%	0.52%	2,312
863.000	TRAINING	-	150	150	100.00%	0.00%	150
864.000	CONF./WORKSHOPS	500	-	(500)	-100.00%	0.00%	-
865.000	PERSONNEL EXAMS	2,500	2,500	-	0.00%	-16.00%	2,100
867.000	GAS, OIL, AND GREASE	20,000	20,000	-	0.00%	4.00%	20,800
921.000	ELECTRICITY	10,000	10,500	500	5.00%	4.76%	11,000
923.000	HEAT	9,400	5,000	(4,400)	-46.81%	4.00%	5,200
924.000	WATER PURCHASES	8,000	8,000	-	0.00%	4.00%	8,320
926.000	STREET LIGHTING	150,000	150,000	-	0.00%	4.00%	156,000
931.000	BUILDING MAINTENANCE	15,000	15,000	-	0.00%	4.00%	15,600
932.000	PARKS/FIELDS MAINT.	15,000	24,000	9,000	60.00%	0.00%	24,000
933.000	EQUIPMENT MAINT.	49,910	49,910	-	0.00%	3.99%	51,901
939.000	TREE PLANTS/MAINT.	3,000	10,000	7,000	233.33%	-68.80%	3,120
962.000	MISCELLANEOUS	400	400	-	0.00%	4.00%	416
970.000	CAPITAL OUTLAY	-	1,000	1,000	100.00%	0.00%	1,000
TOTAL, DEPT. 445		\$ 910,057	\$ 903,185	\$ (6,872)	-0.76%	0.33%	\$ 906,209

DEPARTMENT OF PUBLIC WORKS

GENERAL FUND – DEPT. 445

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
706.000	SALARIES	All full-time employees; 68% allocated to dept. 445	\$ 160,000	\$ 160,000
		<u>Position</u> <u>FTE</u>		
		Superintendent 0.68 \$ 41,357		
		Maintenance III 2.04 88,658		
		Maintenance I 0.68 27,835		
		Contingency for alloc. corrections 2,150		
		3.40 160,000		
707.000	PART TIME	<u>Position</u> <u>FTE</u> <u>HOURS</u>	97,000	97,000
		Full-Time Seasonal 0.80 1,664 \$ 23,296		
		Part-Time Seasonal 1.60 3,328 33,280		
		Building Clerk 0.34 707 9,901		
		Part-Time Labor 1.35 2,800 25,200		
		Part-Time Mechanic 0.06 120 3,600		
		Conting. for extra hrs 1,723		
		4.15 8,619 97,000		
709.000	OVERTIME	All employees, part-time and full-time	10,000	10,000
715.000	SOCIAL SECURITY	7.65% of wages, rounded	21,000	21,000
716.000	OPTICAL	Actively covered:	450	500
		1.36 Active Employees		
718.000	DENTAL	Actively covered:	5,000	5,500
		1.36 Active Employees		
719.000	ACTIVE EE HEALTH INS.	Actively covered:	30,000	26,000
		1.36 Active Employees 0% employee contribution in FY2014		
		20% employee contribution in FY2015		
719.001	RETIREE HEALTH INS.	Actively covered:	112,000	110,000
		11 Retirees		
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active	7,000	5,250
		Medical above 0% employee contribution in FY2014		
		20% employee contribution in FY2015		
719.501	RETIREE PRESC. INS.	Actively covered:	72,500	76,000
		11 Retirees		
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered:	2,750	2,600
		1.36 Active Employees		
720.001	RETIREE LIFE/LTD INS.	Actively covered:	325	350
		8 Retirees		
722.000	PENSION PAYMENTS	Defined Benefit Plan - Employer contribution based on % of payroll	59,000	62,500
		2.04 Active Employees		
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	2,000	2,250
728.000	OFFICE SUPPLIES	Miscellaneous supplies	3,000	3,120
757.000	OPERATING SUPPLIES	Various incidentals and items for DPW use with useful lives of less than one year	14,000	14,600
768.000	UNIFORMS	Third party contractors' charges to the City for DPW uniform cleanings	4,500	4,500
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	3,900	3,120
862.000	MEMBERSHIPS	American Public Works Association and other DPW-related memberships	2,300	2,312
863.000	TRAINING	OSHA required safety seminars and other DPW-related training seminars	150	150
865.000	PERSONNEL EXAMS	CDL testing, and physicals	2,500	2,100

DEPARTMENT OF PUBLIC WORKS

GENERAL FUND – DEPT. 445

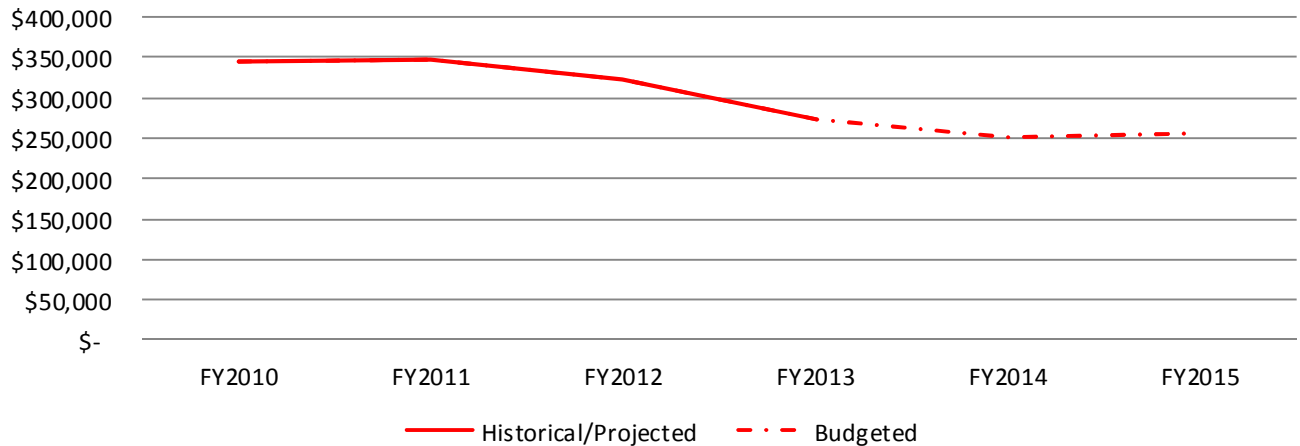
BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED

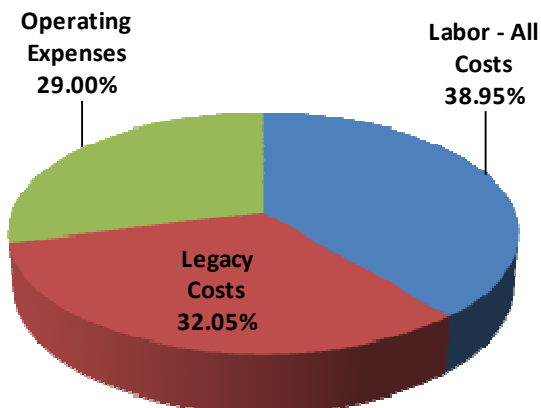
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
867.000	GAS, OIL, AND GREASE	Fuel for DPW vehicles. Lower than budgeted in recent years due to mild winters.	20,000	20,800
921.000	ELECTRICITY	Electric bills for the DPW garage	10,500	11,000
923.000	HEAT	Heating bills for the DPW garage	5,000	5,200
924.000	WATER PURCHASES	DPW building (and water tanker) water usage; payable to the Water & Sewer Fund	8,000	8,320
926.000	STREET LIGHTING	Electric bills for the City's street lights	150,000	156,000
931.000	BUILDING MAINT.	Routine maintenance and repairs to the DPW garage	15,000	15,600
932.000	PARKS/FIELDS MAINT.	Routine maintenance and upkeep for City parks and other City green spaces	24,000	24,000
933.000	EQUIPMENT MAINT.	Maintenance of DPW vehicles and equipment; commonly repaired with parts by the City's part-time mechanic or sent out to the City of Troy. Troy then invoices the City.	49,910	51,901
939.000	TREE MAINTENANCE	Tree planting and stump removal by third party vendors	10,000	3,120
962.000	MISCELLANEOUS		400	416
970.000	CAPITAL EQUIPMENT	Re-usable small equipment purchases with useful life greater than one year	1,000	1,000
TOTAL, DEPT. 445			\$ 903,185	\$ 906,209

PARKS AND RECREATION GENERAL FUND – DEPT. 690 DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY10 - FY15



Expenses by Type, 2014 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2014 BUDGET

101-690-707.000	Part Time Wages	\$	90,000
101-690-719.001	Retiree Health Ins.		42,000
101-690-719.501	Retiree Prescr. Ins.		38,000

BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$	250,116
2015 Budget		256,180

MISSION STATEMENT

The mission of the Center Line Parks & Recreation Department is to provide safe, inviting, and exciting parks, facilities, and programs to all of its residents by preserving the beauty of the City's greenery and maintaining affordable rates for the services provided while expanding and adapting to the community's needs.

PARKS AND RECREATION

GENERAL FUND – DEPT. 690

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '13	PROJECTED BALANCE AT JUN 30, '13
		FY2010	FY2011	FY2012			
703.000	COMMISSION FEES	\$ 388	\$ 388	\$ 415	7%	\$ 60	\$ 525
706.000	SALARIES	68,679	45,641	45,717	-33%	1,701	1,701
707.000	PART TIME	61,956	56,633	54,326	-12%	54,430	90,000
710.000	CONTRACTUAL SERVICES	5,400	4,096	4,956	-8%	4,334	5,000
715.000	SOCIAL SECURITY	9,904	7,498	8,106	-18%	4,190	7,100
716.000	OPTICAL	262	135	137	-48%	-	-
718.000	DENTAL	2,339	1,835	1,602	-32%	-	-
719.000	ACTIVE EE HEALTH INS.	70,176	69,318	76,461	9%	30,617	36,000
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	3,663	10,000
719.500	ACTIVE EE PRESCR. INS.	53,525	54,592	41,948	-22%	23,662	38,000
720.000	ACTIVE EE LIFE/LTD INS.	1,228	626	821	-33%	76	110
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	11	40
722.000	PENSION PAYMENTS	12,822	11,695	13,441	5%	730	730
724.000	WORKER'S COMPENSATION	1,764	812	828	-53%	469	750
728.000	OFFICE SUPPLIES	7,591	6,167	6,963	-8%	300	1,500
728.001	INSIDER MAGAZINE EXPENSES	-	-	-	0%	1,444	1,444
751.000	OTHER PROGRAM EXPENSES	52	4,793	24,308	46646%	25,576	29,000
751.001	SUMMER CAMP EXPENSES	-	-	-	0%	104	10,000
751.002	TRIP PROGRAM EXPENSES	-	-	-	0%	1,860	4,000
751.003	BUS PROGRAM EXPENSES	-	-	-	0%	525	1,000
751.004	OPEN SWIM PROGRAM EXP.	-	-	-	0%	1,553	2,000
757.000	OPERATING SUPPLIES	170	729	493	190%	1,102	1,500
760.000	ACTIVITY SUPPLIES	7,767	26,837	10,678	37%	315	1,000
853.000	TELEPHONES	4,528	2,136	2,683	-41%	2,025	3,200
861.000	MILEAGE	-	51	55	100%	-	100
862.000	MEMBERSHIPS	250	271	250	0%	161	250
921.000	ELECTRICITY	10,234	11,050	12,532	22%	5,914	10,500
923.000	HEAT	9,273	10,017	3,360	-64%	2,838	6,000
924.000	WATER PURCHASES	3,681	2,615	3,269	-11%	1,580	2,600
931.000	BUILDING MAINTENANCE	6,465	6,995	7,661	18%	4,351	6,000
933.000	EQUIPMENT MAINTENANCE	600	1,141	736	23%	830	1,000
940.000	EQUIPMENT RENTAL	952	60	-	-100%	-	-
962.000	MISCELLANEOUS	20	21,459	248	1140%	-	-
970.000	CAPITAL OUTLAY	3,696	-	469	-87%	734	2,500
TOTAL, DEPT. 690		\$ 343,722	\$ 347,590	\$ 322,463	-6%	\$ 175,155	\$ 273,550

PARKS AND RECREATION GENERAL FUND – DEPT. 690 BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO	
				\$ CHANGE	% CHANGE	FORECASTED CHANGE	PROJECTED BUDGET
703.000	COMMISSION FEES	\$ 525	\$ 525	\$ -	0.00%	0.00%	\$ 525
707.000	PART TIME	88,288	90,000	1,712	1.94%	0.00%	90,000
710.000	CONTRACTUAL SERVICES	5,000	-	(5,000)	-100.00%	0.00%	-
715.000	SOCIAL SECURITY	7,000	6,900	(100)	-1.43%	0.00%	6,900
719.000	ACTIVE EE HEALTH INS.	66,000	-	(66,000)	-100.00%	0.00%	-
719.001	RETIREE HEALTH INS.	-	42,000	42,000	100.00%	4.76%	44,000
719.500	ACTIVE EE PRESCR. INS.	40,000	-	(40,000)	-100.00%	0.00%	-
719.501	RETIREE PRESC. INS.	-	38,000	38,000	100.00%	7.89%	41,000
720.000	ACTIVE EE LIFE/LTD INS.	300	-	(300)	-100.00%	0.00%	-
720.001	RETIREE LIFE/LTD INS.	-	150	150	100.00%	33.33%	200
724.000	WORKER'S COMP.	1,000	500	(500)	-50.00%	10.00%	550
728.000	OFFICE SUPPLIES	6,000	1,500	(4,500)	-75.00%	0.00%	1,500
728.001	INSIDER MAGAZINE	-	3,500	3,500	100.00%	0.00%	3,500
751.000	OTHER PROGRAM EXP.	19,500	6,300	(13,200)	-67.69%	7.94%	6,800
751.001	SUMMER CAMP EXPENSES	-	6,000	6,000	100.00%	8.33%	6,500
751.002	TRIP PROGRAM EXPENSES	-	13,000	13,000	100.00%	0.00%	13,000
751.003	BUS PROGRAM EXPENSES	-	10,000	10,000	100.00%	0.00%	10,000
751.004	OPEN SWIM PROGRAM	-	2,691	2,691	100.00%	2.19%	2,750
757.000	OPERATING SUPPLIES	750	-	(750)	-100.00%	0.00%	-
760.000	ACTIVITY SUPPLIES	1,000	-	(1,000)	-100.00%	0.00%	-
853.000	TELEPHONES	3,200	1,025	(2,175)	-67.97%	7.32%	1,100
861.000	MILEAGE	100	100	-	0.00%	0.00%	100
862.000	MEMBERSHIPS	250	285	35	14.00%	1.75%	290
863.000	TRAINING	-	700	700	100.00%	0.00%	700
921.000	ELECTRICITY	10,500	10,500	-	0.00%	0.00%	10,500
923.000	HEAT	9,500	3,900	(5,600)	-58.95%	0.00%	3,900
924.000	WATER PURCHASES	2,600	2,600	-	0.00%	0.00%	2,600
931.000	BUILDING MAINTENANCE	6,000	5,830	(170)	-2.83%	4.20%	6,075
933.000	EQUIPMENT MAINT.	1,000	3,610	2,610	261.00%	-11.63%	3,190
970.000	CAPITAL OUTLAY	2,500	500	(2,000)	-80.00%	0.00%	500
TOTAL, DEPT. 690		\$ 271,013	\$ 250,116	\$ (20,897)	-7.71%	2.42%	\$ 256,180

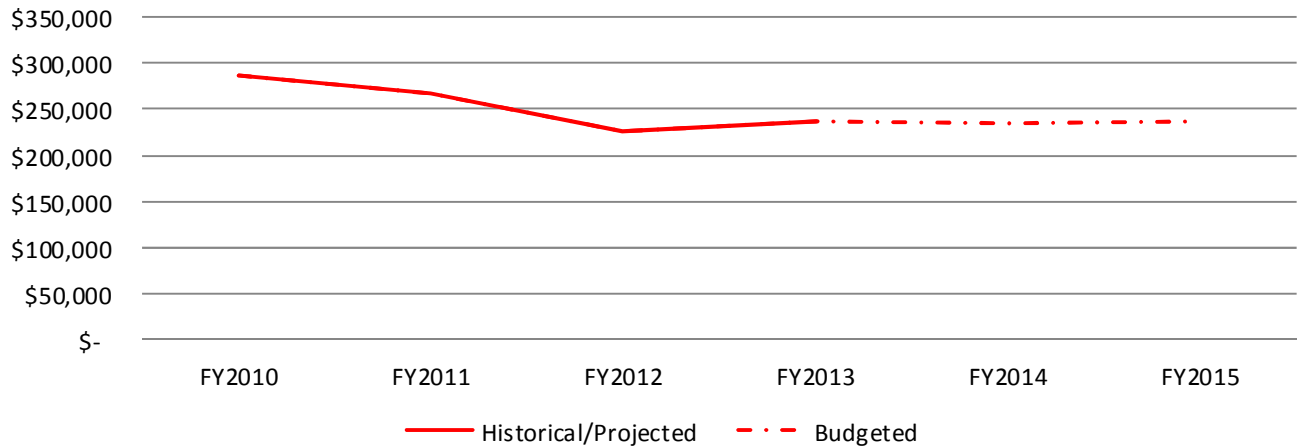
PARKS AND RECREATION GENERAL FUND – DEPT. 690 BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

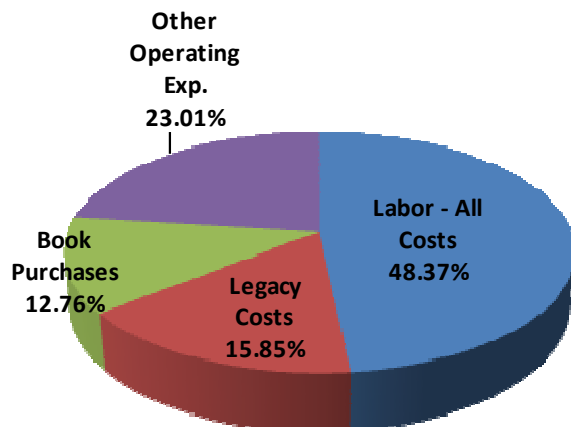
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT																																					
			FY2014	FY2015																																				
703.000	COMMISSION FEES	Ten Meetings a year @ \$52.50 per meeting	\$ 525	\$ 525																																				
707.000	PART TIME	<table><tr><td>Position</td><td>FTE</td><td>HOURS</td><td></td></tr><tr><td>Director</td><td>0.80</td><td>1,664</td><td>\$ 24,960</td></tr><tr><td>Secretary</td><td>0.48</td><td>1,000</td><td>14,000</td></tr><tr><td>Building Supervisor</td><td>1.68</td><td>3,500</td><td>25,900</td></tr><tr><td>Custodian</td><td>0.67</td><td>1,400</td><td>14,000</td></tr><tr><td>Life Guards</td><td>0.38</td><td>800</td><td>6,800</td></tr><tr><td>Field Supervisor</td><td>0.19</td><td>400</td><td>3,160</td></tr><tr><td>Conting. for extra hrs</td><td></td><td></td><td>1,180</td></tr><tr><td></td><td>4.20</td><td>8,764</td><td>90,000</td></tr></table>	Position	FTE	HOURS		Director	0.80	1,664	\$ 24,960	Secretary	0.48	1,000	14,000	Building Supervisor	1.68	3,500	25,900	Custodian	0.67	1,400	14,000	Life Guards	0.38	800	6,800	Field Supervisor	0.19	400	3,160	Conting. for extra hrs			1,180		4.20	8,764	90,000	90,000	90,000
Position	FTE	HOURS																																						
Director	0.80	1,664	\$ 24,960																																					
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Field Supervisor	0.19	400	3,160																																					
Conting. for extra hrs			1,180																																					
	4.20	8,764	90,000																																					
715.000	SOCIAL SECURITY	7.65% of wages, rounded	6,900	6,900																																				
719.001	RETIREE HEALTH INS.	Actively covered: 6 Retirees	42,000	44,000																																				
719.501	RETIREE PRESC. INS.	Actively covered: 6 Retirees	38,000	41,000																																				
720.001	RETIREE LIFE/LTD INS.	Actively covered: 4 Retirees	150	200																																				
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	500	550																																				
728.000	OFFICE SUPPLIES	Miscellaneous supplies	1,500	1,500																																				
728.001	INSIDER MAGAZINE	Publication expenses associated with the Center Line Insider; published twice annually	3,500	3,500																																				
751.000	OTHER PROGRAM EXP.	Parks and Rec programs for which there is no specific expense account	6,300	6,800																																				
751.001	SUMMER CAMP PROG.	Summer Camp Program - all non-labor expenses, including food, and supplies	6,000	6,500																																				
751.002	TRIP PROGRAM EXP.	All Parks and Rec trips (excluding bus costs), such as trips to Mackinac Island	13,000	13,000																																				
751.003	BUS PROGRAM EXP.	Bus expenses for various local and regional trips	10,000	10,000																																				
751.004	OPEN SWIM PROGRAM	Open swim costs as invoiced by Center Line Public Schools. Based on 78 total sessions annually.	2,691	2,750																																				
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	1,025	1,100																																				
861.000	MILEAGE	Miles driven for City business, reimbursed at the current IRS mileage rate	100	100																																				
862.000	MEMBERSHIPS	MRPA Membership	285	290																																				
863.000	TRAINING	Certified Playground Safety Instructor course	700	700																																				
921.000	ELECTRICITY	Electric bills for the Parks and Recreation building and associated out buildings	10,500	10,500																																				
923.000	HEAT	Heating bills for the Parks and Recreation building	3,900	3,900																																				
924.000	WATER PURCHASES	Parks and Recreation water usage; payable to the Water & Sewer Fund	2,600	2,600																																				
931.000	BUILDING MAINT.	Routine maintenance and repairs to the Parks and Recreation building and related out buildings	5,830	6,075																																				
933.000	EQUIPMENT MAINT.	<table><tr><td>Pool tables (2); refelt and other repairs</td><td>840</td></tr><tr><td>Annual copier fee</td><td>770</td></tr><tr><td>Routine equipment maint. on playground</td><td>2,000</td></tr><tr><td></td><td>3,610</td></tr></table>	Pool tables (2); refelt and other repairs	840	Annual copier fee	770	Routine equipment maint. on playground	2,000		3,610	3,610	3,190																												
Pool tables (2); refelt and other repairs	840																																							
Annual copier fee	770																																							
Routine equipment maint. on playground	2,000																																							
	3,610																																							
970.000	CAPITAL EQUIPMENT	Re-usable small equipment purchases with useful life greater than one year	500	500																																				
TOTAL, DEPT. 690			\$ 250,116	\$ 256,180																																				

CENTER LINE PUBLIC LIBRARY GENERAL FUND – DEPT. 730 DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY10 - FY15



Expenses by Type, 2014 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2014 BUDGET

101-730-707.000	Part Time Wages	\$	105,000
101-730-957.000	Book Purchases		30,000
101-730-719.501	Retiree Prescr. Ins.		19,000

BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$	235,056
2015 Budget		237,481

MISSION STATEMENT

The Center Line Public Library shall provide access to ideas and information that support life-long learning and enhance the quality of life through (1) community-based services and collections available to all, (2) excellence in patron service; and (3) technology linking the community with the world of information.

CENTER LINE PUBLIC LIBRARY

GENERAL FUND – DEPT. 730

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '13	PROJECTED BALANCE AT JUN 30, '13
		FY2010	FY2011	FY2012			
703.000	COMMISSION FEES	\$ 434	\$ 368	\$ 305	-30%	\$ 163	\$ 500
706.000	SALARIES	69,930	67,877	30,224	-57%	18,023	16,787
707.000	PART TIME	59,732	46,960	71,138	19%	51,113	84,940
715.000	SOCIAL SECURITY	7,691	7,444	8,030	4%	5,257	7,900
716.000	OPTICAL	137	135	137	0%	58	93
718.000	DENTAL	1,852	1,835	1,923	4%	1,286	1,286
719.000	ACTIVE EE HEALTH INS.	36,401	36,316	29,663	-19%	16,215	16,215
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	1,373	6,785
719.500	ACTIVE EE PRESCR. INS.	22,755	23,833	12,819	-44%	6,673	6,673
719.501	RETIREE PRESCRIPTION INS.	-	-	-	0%	-	5,327
720.000	ACTIVE EE LIFE/LTD INS.	554	562	525	-5%	638	638
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	11	72
722.000	PENSION PAYMENTS	2,893	3,788	7,166	148%	3,879	3,996
724.000	WORKER'S COMPENSATION	228	104	114	-50%	75	100
728.000	OFFICE SUPPLIES	3,758	4,838	5,361	43%	4,650	5,000
777.000	CUSTODIAL SUPPLIES	99	84	1,417	1331%	369	400
853.000	TELEPHONES	5,988	5,112	6,577	10%	4,585	6,000
861.000	MILEAGE	108	456	303	181%	244	300
862.000	MEMBERSHIPS	319	436	507	59%	-	440
863.000	TRAINING	-	-	-	0%	30	200
864.000	CONFERENCES/WORKSHOPS	-	425	225	100%	-	-
870.000	MACOMB LIBRARY NETWORK	-	806	1,727	100%	926	1,800
880.000	COMMUNITY PROMOTION	956	1,219	1,715	79%	764	1,500
921.000	ELECTRICITY	9,608	9,671	10,298	7%	8,277	10,500
923.000	HEAT	2,494	3,062	2,468	-1%	1,014	2,000
924.000	WATER PURCHASES	1,992	978	2,991	50%	1,666	2,000
931.000	BUILDING MAINTENANCE	4,740	3,992	4,370	-8%	3,295	5,000
933.000	EQUIPMENT MAINTENANCE	286	640	6,791	2274%	329	1,300
934.000	BOOK BINDING	-	-	89	100%	-	100
940.000	EQUIPMENT RENTAL	22,642	16,115	16,246	-28%	14,087	17,700
957.000	BOOK PURCHASES	31,616	30,295	3,161	-90%	22,533	30,000
962.000	MISCELLANEOUS	-	89	194	100%	1,488	1,488
TOTAL, DEPT. 730		\$ 287,213	\$ 267,440	\$ 226,484	-21%	\$ 169,021	\$ 237,040

CENTER LINE PUBLIC LIBRARY

GENERAL FUND – DEPT. 730

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO	
				\$ CHANGE	% CHANGE	FORECASTED CHANGE	PROJECTED BUDGET
703.000	COMMISSION FEES	\$ 525	\$ 500	\$ (25)	-4.76%	0.00%	\$ 500
706.000	SALARIES	30,348	-	(30,348)	0.00%	0.00%	-
707.000	PART TIME	79,580	105,000	25,420	31.94%	1.90%	107,000
715.000	SOCIAL SECURITY	8,500	8,200	(300)	-3.53%	1.22%	8,300
716.000	OPTICAL	150	-	(150)	-100.00%	0.00%	-
718.000	DENTAL	1,900	-	(1,900)	-100.00%	0.00%	-
719.000	ACTIVE EE HEALTH INS.	25,500	-	(25,500)	-100.00%	0.00%	-
719.001	RETIREE HEALTH INS.	-	18,000	18,000	100.00%	5.56%	19,000
719.500	ACTIVE EE PRESCR. INS.	12,500	-	(12,500)	-100.00%	0.00%	-
719.501	RETIREE PRESCR. INS.	-	19,000	19,000	100.00%	7.89%	20,500
720.000	ACTIVE EE LIFE/LTD INS.	650	-	(650)	-100.00%	0.00%	-
720.001	RETIREE LIFE/LTD INS.	-	165	165	100.00%	6.06%	175
722.000	PENSION PAYMENTS	6,800	-	(6,800)	-100.00%	0.00%	-
724.000	WORKER'S COMP.	250	100	(150)	-60.00%	15.00%	115
728.000	OFFICE SUPPLIES	5,000	5,300	300	6.00%	0.00%	5,300
777.000	CUSTODIAL SUPPLIES	400	400	-	0.00%	0.00%	400
853.000	TELEPHONES	4,100	5,000	900	21.95%	-56.00%	2,200
861.000	MILEAGE	300	300	-	0.00%	0.00%	300
862.000	MEMBERSHIPS	440	440	-	0.00%	0.00%	440
863.000	TRAINING	200	200	-	0.00%	0.00%	200
870.000	MACOMB LIB. NETWORK	1,000	2,000	1,000	100.00%	5.00%	2,100
880.000	COMMUNITY PROMOTION	1,500	1,500	-	0.00%	0.00%	1,500
921.000	ELECTRICITY	10,000	10,000	-	0.00%	0.00%	10,000
923.000	HEAT	2,500	2,500	-	0.00%	0.00%	2,500
924.000	WATER PURCHASES	2,000	2,000	-	0.00%	10.00%	2,200
931.000	BUILDING MAINTENANCE	5,780	5,500	(280)	-4.84%	0.00%	5,500
933.000	EQUIPMENT MAINT.	1,300	1,300	-	0.00%	0.00%	1,300
934.000	BOOK BINDING	100	100	-	0.00%	0.00%	100
940.000	EQUIPMENT RENTAL	17,770	17,341	(429)	-2.41%	1.73%	17,641
957.000	BOOK PURCHASES	30,000	30,000	-	0.00%	0.00%	30,000
962.000	MISCELLANEOUS	200	210	10	5.00%	0.00%	210
TOTAL, DEPT. 730		\$ 249,293	\$ 235,056	\$ (14,237)	-5.71%	1.03%	\$ 237,481

CENTER LINE PUBLIC LIBRARY

GENERAL FUND – DEPT. 730

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
703.000	COMMISSION FEES		\$ 500	\$ 500
707.000	PART TIME	<div> <div>Position</div> <div>FTE</div> <div>HOURS</div> </div>	105,000	107,000
		Director 0.81 1,690 \$ 33,800		
		Desk Clerk 2.16 4,504 38,284		
		Library Tech 1.00 2,080 26,749		
		Custodian 0.15 312 3,276		
		Sub Desk Clerk 0.05 48 384		
		Story Hour 800		
		Conting. for extra hrs 1,707		
		4.17 8,634 105,000		
715.000	SOCIAL SECURITY	7.65% of wages, rounded	8,200	8,300
719.001	RETIREE HEALTH INS.	Actively covered: 3 Retirees	18,000	19,000
719.501	RETIREE PRESC. INS.	Actively covered: 3 Retirees	19,000	20,500
720.001	RETIREE LIFE/LTD INS.	Actively covered: 3 Retirees	165	175
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	100	115
728.000	OFFICE SUPPLIES	Miscellaneous supplies	5,300	5,300
777.000	CUSTODIAL SUPPLIES	Cleaning supplies used by custodial staff to clean the Library building	400	400
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines). In addition, internet connectivity, static IP fees, and charges for fax line.	5,000	2,200
861.000	MILEAGE	Miles driven for City business, reimbursed at the current IRS mileage rate	300	300
862.000	MEMBERSHIPS	Memberships in various library-related organizations, such as the Michigan Library Association	440	440
863.000	TRAINING	Level III Library Workshop Certification course for one employee	200	200
870.000	MACOMB LIB. NETWORK	Paid to Suburban Library Cooperative; 50% of Library's State Aid annually	2,000	2,100
880.000	COMMUNITY PROMO.	Public speakers and summer reading program	1,500	1,500
921.000	ELECTRICITY	Electric bills for the Center Line Public Library building	10,000	10,000
923.000	HEAT	Heating bills for the Center Line Public Library building	2,500	2,500
924.000	WATER PURCHASES	Library water usage; payable to the Water & Sewer Fund	2,000	2,200
931.000	BUILDING MAINT.	Routine maintenance and repairs to the Center Line Public Library building	5,500	5,500
933.000	EQUIPMENT MAINT.	Routine maintenance of copier and other library equipment	1,300	1,300
934.000	BOOK BINDING	Binding of old, serviceable books for the purpose of returning them to circulation	100	100
940.000	EQUIPMENT RENTAL	Payment to Library Cooperative for use of cooperative's SIRSI computer system	17,341	17,641
957.000	BOOK PURCHASES	Purchases of books for the library collection	30,000	30,000
970.000	CAPITAL EQUIPMENT	Re-usable small equipment purchases with useful life greater than one year	210	210
TOTAL, DEPT. 730			\$ 235,056	\$ 237,481

OTHER POST-EMPLOYMENT BENEFITS (OPEB) CONTRIBUTION

GENERAL FUND – DEPT. 990

BUDGET MEMO

The Other Post-Employment Benefits (OPEB) Contribution is an annual contribution made based on Council decision to fund a significant portion of the liability over the next three fiscal years. The City Council has elected to contribute all unrestricted and unassigned General Fund balances in excess of 20% of current operating expenses over current and next two fiscal years. As a result, the City will fund OPEB from the General Fund in the amount of \$450,000 in fiscal year 2014 and \$175,000 in fiscal year 2015. The projected contribution of \$900,000 in fiscal year 2013 will then bring the total funds contributed from the general fund over this three year period to \$1,525,000, or approximately 22% of the current OPEB liability. When combined with existing and future contributions already made from the Water & Sewer Fund, the City projects with modest investment earnings that the current OPEB liability will be at least 30% funded by the end of fiscal year 2015.

When the funds are contributed, they will be transferred to a fiduciary investment trust fund, where the funds will be invested in accordance with investment plan documents filed with the third party investment manager. The investment manager will report directly to the City Council and the Plan's authorized agents, the City Manager and the City Finance Director/Treasurer.

The following table outlines the fiscal year 2013 contribution along with the budgeted contributions for fiscal years 2014 and 2015:

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT YEAR PROJECTION	APPROVED FY2014 BUDGET	APPROVED FY2015 BUDGET
998.736	OPEB CONTRIBUTION	\$ 900,000	\$ 450,000	\$ 175,000

OTHER FINANCING USES (OFU) – TRANSFERS OUT

GENERAL FUND – DEPT. 999

BUDGET MEMO

Each year, the City transfers funds out of the General Fund. Historically, it has done this in order to transfer debt service millage amounts out of the General Fund to the Water and Sewer Fund where some of the applicable debt payments were recorded. With the creation of the Debt Service Fund (Fund 301) in fiscal year 2013, that transfer is no longer necessary.

Now, the most significant transfer the City makes from its General Fund is the transfer to the Public Safety Fund. The transfer is made annually to cover public safety operating expenses not covered by the Public Safety Operating millage. As noted in the City's Five Year Forecast, it is projected that by fiscal year 2017 the City's General Operating millage (which is the source of the transfer out) will fund more of the Public Safety Fund than the dedicated Public Safety millage. The City will also be transferring \$350,000 to the Capital Improvement Fund to fund a portion of the Municipal Parking Lot repaving project for which planning is underway.

The following table outlines the fiscal year 2013 projected transfers along with the budgeted transfers for fiscal years 2014 and 2015:

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT YEAR PROJECTION	APPROVED FY2014 BUDGET	APPROVED FY2015 BUDGET
999.205	TRANSFER OUT - PS FUND	\$ 929,514	\$ 898,735	\$ 958,218
999.401	TRANSFER OUT - CI FUND	350,000	-	-
TOTAL, DEPT. 999		\$ 1,279,514	\$ 898,735	\$ 958,218

MAJOR STREET FUND

FUND 202

FUND INTRODUCTION

The Michigan Department of Transportation (MDOT) administers Public Act 51 of 1951 (as amended), which is a state law covering many transportation funding issues. Center Line receives funding through the “Act 51” program annually. Per the Michigan Uniform Chart of Accounts as well as Act 51, the appropriations from MDOT as well as the expenditures incurred against them must be separately tracked. This is achieved by the City having a Major Street Fund and a Local Street Fund.

In fiscal year 2013, the state determined per its annual review that the City of Center Line contains 6.81 miles of “major streets”. This determination has not changed in recent years and is not expected to going forward. The City performs routine maintenance (including repair and reconstruction when necessary), winter maintenance, which includes salting and plowing services, as well as traffic services, such as street sign repair and replacement.

New in the fiscal year 2014 and 2015 budget years is a provision for the allocation of department of public works (DPW) labor. While these costs have historically not been significant, the City has decided to better track labor hours spent on Act 51 activities by properly budgeting allocated time, and associated fringe benefits such as healthcare and pension payments, to the fund. This change affects both the Major Street Fund (Fund 202) and the Local Street Fund (Fund 203).

Finally, the City plans on funding several projects for reconstruction of major and local streets when both applicable funds over the next two budget years. In fiscal year 2014, the City’s Street Patching Program will be funded from these funds. \$300,000 will be charged to Major Streets, while \$218,000 will be funded in Local Streets. In fiscal year 2015, the City will perform its Joint and Crack Sealing Program. This will be funded 100% by the Local Street Fund, with a budget of approximately \$85,000.

The following is a table listing (alphabetically) all the Major Streets in the City of Center Line:

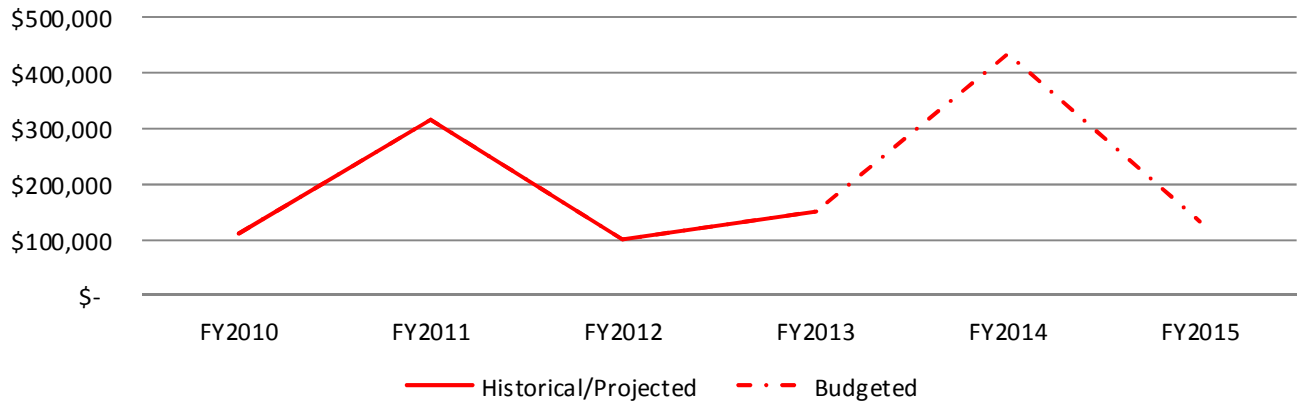
STREET NAME	FROM - TO	STREET NAME	FROM - TO
Arsenal	Busch - 11 Mile Road	Liberal	Bernice - 11 Mile Road
Bernice	Liberal - Arsenal	Lorraine	10 Mile Road - 11 Mile Road
Busch	Arsenal - Sylvan	McKinley	Arsenal - Lorraine
Engleman	Lorraine - City Park	Sherwood	Entire Length of City
Federal	Stephens - 10 Mile Road	Stephens	Lawrence - Lorraine
Lawrence	Stephens - 11 Mile Road	Warren Blvd.	Van Dyke - Lorraine

MAJOR STREET FUND

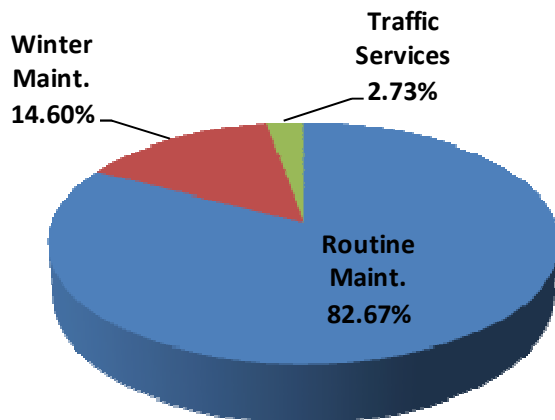
FUND 202

FUND DASHBOARD

Department Expenses (Excluding Transfers Out), Historical and Budgeted - FY10 - FY15



Expenses by Type, 2014 Budget



FUND AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2014 BUDGET

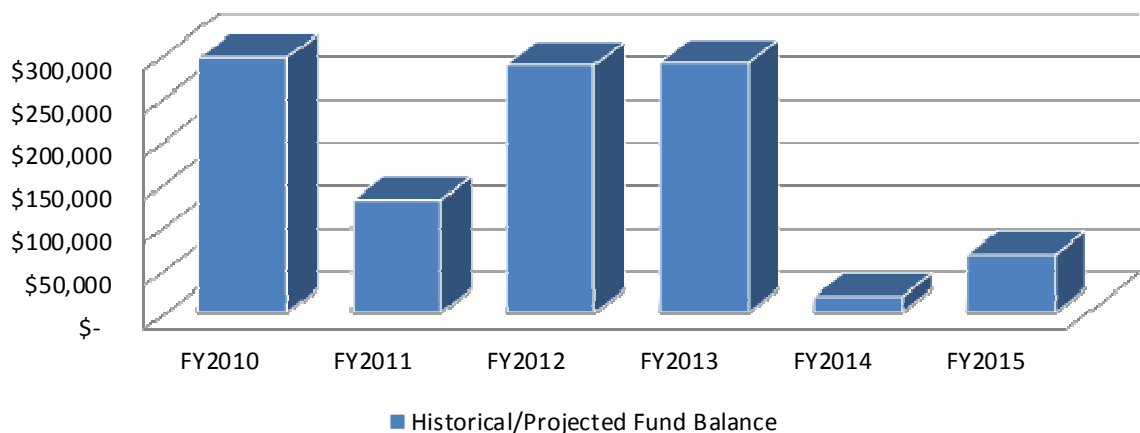
202-951-822.000	Road Repair/Recon.	\$	300,000
202-952-757.000	Winter - Oper. Supp		45,000
202-955-759.000	Administration		30,500

BUDGET AT LEVEL OF COUNCIL APPROVAL

(Includes transfers out)

2014 Budget	\$	576,315
2015 Budget		256,357

Historical and Projected Fund Balances



MAJOR STREET FUND

FUND 202

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '13	PROJECTED BALANCE AT JUN 30, '13
		FY2010	FY2011	FY2012			

REVENUES

546.000	ACT 51 STATE REVENUE	\$ 294,997	\$ 299,371	\$ 313,205	6%	\$ 154,297	\$ 305,000
664.230	INTEREST EARNINGS	-	-	514	100%	-	400
676.000	REIMBURSEMENTS	-	-	5,000	100%	1,550	1,550
TOTAL REVENUES		294,997	299,371	318,719	8%	155,847	306,950

EXPENDITURES

DEPT. 951 - ROUTINE MAINTENANCE

706.000	SALARIES	5,375	1,235	5,845	0%	1,473	3,500
715.000	SOCIAL SECURITY	406	94	461	0%	113	275
722.000	PENSION PAYMENTS	-	-	-	0%	188	300
757.000	OPERATING SUPPLIES	16,809	-	-	-100%	-	-
822.000	ROAD REPAIR/RECONSTR.	-	196,370	23,628	100%	4,731	46,000
824.000	NON-MOTORIZED TRANSP.	-	19,880	-	0%	-	-
940.000	EQUIPMENT RENTAL	20,000	20,000	11,307	-43%	10,325	20,000
TOTAL ROUTINE MAINT. EXP.		42,590	237,579	41,241	-3%	16,830	70,075

DEPT. 952 - WINTER MAINTENANCE

706.000	SALARIES	3,169	7,249	1,495	0%	1,769	5,000
715.000	SOCIAL SECURITY	259	555	105	0%	135	400
722.000	PENSION PAYMENTS	-	-	-	0%	513	2,000
757.000	OPERATING SUPPLIES	15,847	29,297	11,940	-25%	14,326	25,000
940.000	EQUIPMENT RENTAL	5,000	5,000	1,575	-69%	388	5,000
TOTAL WINTER MAINT. EXP.		24,275	42,101	15,115	-38%	17,131	37,400

DEPT. 953 - TRAFFIC SERVICES

706.000	SALARIES	-	562	145	0%	-	-
715.000	SOCIAL SECURITY	-	30	7	0%	-	-
757.000	OPERATING SUPPLIES	13,870	15,005	14,047	1%	8,246	10,000
940.000	EQUIPMENT RENTAL	1,000	1,327	30	-97%	34	1,000
TOTAL TRAFFIC SERVICES EXP.		14,870	16,924	14,229	-4%	8,280	11,000

MAJOR STREET FUND

FUND 202

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – CONCLUDED

ACCT		PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
NO.	ACCOUNT TITLE	FY2010	FY2011	FY2012	PERCENT CHANGE	BALANCE AT FEB 28, '13	BALANCE AT JUN 30, '13
DEPT. 955 - ADMINISTRATION							
759.000	ADMINISTRATION	29,259	20,088	31,300	7%	-	30,500
SUBTOTAL, EXPENDITURES		110,994	316,692	101,885	-8%	42,241	148,975
EXCESS OF REVENUES OVER EXPENDITURES		184,003	(17,321)	216,834		113,606	157,975
DEPT. 956 - OTHER FINANCING USES							
963.000	TRANSFERS OUT	-	(148,000)	(60,000)	100%	-	(155,367)
FUND EQUITY							
NET CHANGE IN FUND BALANCE		184,003	(165,321)	156,834		113,606	2,608
BEGINNING FUND BALANCE		110,972	294,975	129,654		286,488	286,488
ENDING FUND BALANCE, FUND 202		\$ 294,975	\$ 129,654	\$ 286,488	-3%	\$ 400,094	\$ 289,096

MAJOR STREET FUND

FUND 202

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCOUNT		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO		
						FORECASTED CHANGE	PROJECTED BUDGET	
NUMBER	ACCOUNT TITLE	BUDGET	BUDGET	\$ CHANGE	% CHANGE	CHANGE	BUDGET	
REVENUES								
546.000	ACT 51 STATE REVENUE	\$ 305,000	\$ 305,000	-	0.00%	0.00%	\$ 305,000	
EXPENDITURES								
DEPT. 951 - ROUTINE MAINTENANCE								
706.000	SALARIES	12,000	7,500	(4,500)	-37.50%	0.00%	7,500	
715.000	SOCIAL SECURITY	918	600	(318)	-34.64%	0.00%	600	
716.000	OPTICAL	-	25	25	100.00%	0.00%	25	
718.000	DENTAL	-	215	215	100.00%	0.00%	215	
719.000	ACTIVE EE HEALTH INS.	-	1,350	1,350	100.00%	0.00%	1,350	
719.500	ACTIVE EE PRESCR. INS.	-	325	325	100.00%	0.00%	325	
720.000	ACTIVE EE LIFE/LTD INS.	-	115	115	100.00%	0.00%	115	
722.000	PENSION PAYMENTS	-	2,900	2,900	100.00%	0.00%	2,900	
724.000	WORKER'S COMP.	-	100	100	100.00%	0.00%	100	
822.000	ROAD REPAIR/RECONSTR.	125,000	300,000	175,000	140.00%	-100.00%	-	
940.000	EQUIPMENT RENTAL	20,000	20,000	-	0.00%	0.00%	20,000	
TOTAL ROUTINE MAINT. EXP.			157,918	333,130	175,212	110.95%	-90.05%	33,130
DEPT. 952 - WINTER MAINTENANCE								
706.000	SALARIES	6,000	5,000	(1,000)	-16.67%	0.00%	5,000	
715.000	SOCIAL SECURITY	459	400	(59)	-12.85%	0.00%	400	
716.000	OPTICAL	-	20	20	100.00%	0.00%	20	
718.000	DENTAL	-	175	175	100.00%	0.00%	175	
719.000	ACTIVE EE HEALTH INS.	-	950	950	100.00%	0.00%	950	
719.500	ACTIVE EE PRESCR. INS.	-	215	215	100.00%	0.00%	215	
720.000	ACTIVE EE LIFE/LTD INS.	-	80	80	100.00%	0.00%	80	
722.000	PENSION PAYMENTS	-	1,900	1,900	100.00%	0.00%	1,900	
724.000	WORKER'S COMP.	-	75	75	100.00%	0.00%	75	
757.000	OPERATING SUPPLIES	45,000	45,000	-	0.00%	0.00%	45,000	
940.000	EQUIPMENT RENTAL	5,000	5,000	-	0.00%	0.00%	5,000	
TOTAL WINTER MAINT. EXP.			56,459	58,815	2,356	4.17%	0.00%	58,815

MAJOR STREET FUND

FUND 202

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL - CONCLUDED

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE \$ CHANGE % CHANGE		FY2015 MEMO	
						FORECASTED CHANGE	PROJECTED BUDGET
DEPT. 953 - TRAFFIC SERVICES							
706.000	SALARIES	1,000	-	(1,000)	-100.00%	0.00%	-
715.000	SOCIAL SECURITY	77	-	(77)	-100.00%	0.00%	-
716.000	OPTICAL	-	-	-	0.00%	0.00%	-
718.000	DENTAL	-	-	-	0.00%	0.00%	-
757.000	OPERATING SUPPLIES	10,000	10,000	-	0.00%	0.00%	10,000
940.000	EQUIPMENT RENTAL	1,000	1,000	-	0.00%	0.00%	1,000
TOTAL TRAFFIC SERVICES EXP.		12,077	11,000	(1,077)	-8.92%	0.00%	11,000
DEPT. 955 - ADMINISTRATION							
759.000	ADMINISTRATION	30,500	30,500	-	0.00%	0.00%	30,500
SUBTOTAL, EXPENDITURES		256,954	433,445	176,491	68.69%	-69.21%	133,445
EXCESS OF REVENUES OVER EXPENDITURES		48,046	(128,445)	(176,491)	-367.34%	-233.56%	171,555
DEPT. 956 - OTHER FINANCING USES							
963.000	TRANSFERS OUT	(155,367)	(142,870)	12,497	-8.04%	-13.97%	(122,912)
FUND EQUITY							
NET CHANGE IN FUND BALANCE		(107,321)	(271,315)				48,643
BEGINNING FUND BALANCE		286,488	289,096				17,781
ENDING FUND BALANCE, FUND 202*			\$ 179,167	\$ 17,781			\$ 66,424

* Beginning fund balance for FY2014 uses FY2013 projected fund balance, not ending fund balance per FY2013 budget.

LOCAL STREET FUND

FUND 203

FUND INTRODUCTION

The Michigan Department of Transportation (MDOT) administers Public Act 51 of 1951 (as amended), which is a state law covering many transportation funding issues. Center Line receives funding through the “Act 51” program annually. Per the Michigan Uniform Chart of Accounts as well as Act 51, the appropriations from MDOT as well as the expenditures incurred against them must be separately tracked. This is achieved by the City having a Major Street Fund and a Local Street Fund.

In fiscal year 2013, the state determined per its annual review that the City of Center Line contains 18.47 miles of “local streets”. This determination has not changed in recent years and is not expected to going forward. The City performs routine maintenance (including repair and reconstruction when necessary), winter maintenance, which includes salting and plowing services, as well as traffic services, such as street sign repair and replacement.

New in the fiscal year 2014 and 2015 budget years is a provision for the allocation of department of public works (DPW) labor. While these costs have historically not been significant, the City has decided to better track labor hours spent on Act 51 activities by properly budgeting allocated time, and associated fringe benefits such as healthcare and pension payments, to the fund. This change affects both the Major Street Fund (Fund 202) and the Local Street Fund (Fund 203).

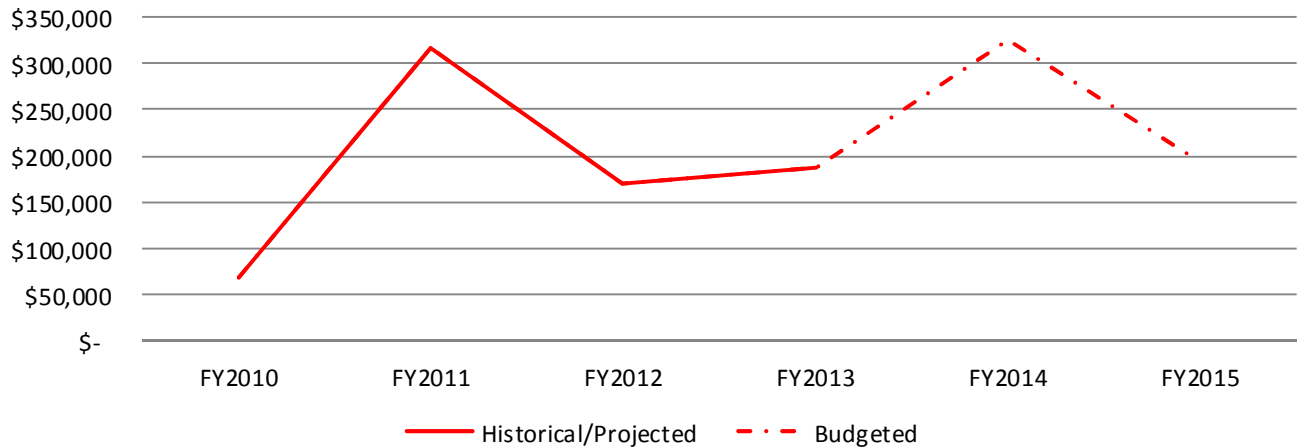
Finally, the City plans on funding several projects for reconstruction of major and local streets when both applicable funds over the next two budget years. In fiscal year 2014, the City’s Street Patching Program will be funded from these funds. \$300,000 will be charged to Major Streets, while \$218,000 will be funded in Local Streets. In fiscal year 2015, the City will perform its Joint and Crack Sealing Program. This will be funded 100% by the Local Street Fund, with a budget of approximately \$85,000.

LOCAL STREET FUND

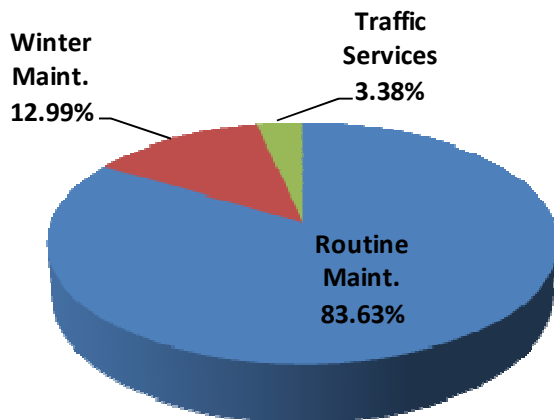
FUND 203

FUND DASHBOARD

Fund Expenses, Historical and Budgeted - FY10 - FY15



Expenses by Type, 2014 Budget



FUND AT A GLANCE

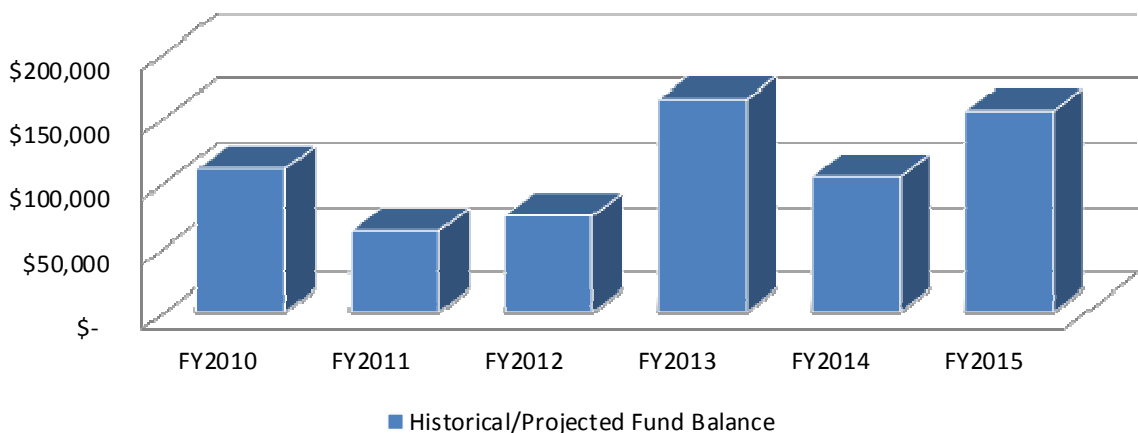
TOP THREE EXPENSES - APPROVED FY2014 BUDGET

203-951-822.000	Road Repair/Recon.	\$	218,000
203-951-940.000	RM - Equip Maint.		27,000
203-952-757.000	Winter - Oper. Supp.		21,600

BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$	325,870
2015 Budget		194,902

Historical and Projected Fund Balances



LOCAL STREET FUND

FUND 203

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '13	PROJECTED BALANCE AT JUN 30, '13
		FY2010	FY2011	FY2012			

REVENUES

546.000	ACT 51 STATE REVENUE	\$ 118,341	\$ 120,116	\$ 121,715	3%	\$ 61,476	\$ 123,000
664.230	INTEREST EARNINGS	-	-	77	100%	-	-
TOTAL REVENUES		118,341	120,116	121,792	3%	61,476	123,000

EXPENDITURES

DEPT. 951 - ROUTINE MAINTENANCE

706.000	SALARIES	3,343	6,964	16,553	395%	3,541	6,500
715.000	SOCIAL SECURITY	229	549	1,551	577%	271	500
722.000	PENSION PAYMENTS	-	-	-	0%	625	1,200
757.000	OPERATING SUPPLIES	4,441	-	58,340	1214%	515	-
822.000	ROAD REPAIR/RECONSTR.	-	239,189	40,649	100%	107,326	110,000
824.000	NON-MOTORIZED TRANSP.	-	12,717	-	0%	-	-
940.000	EQUIPMENT RENTAL	27,000	27,000	30,187	12%	3,867	27,000
TOTAL ROUTINE MAINT. EXP.		35,013	286,419	147,280	321%	116,145	145,200

DEPT. 952 - WINTER MAINTENANCE

706.000	SALARIES	2,980	6,664	2,277	-24%	2,003	4,500
715.000	SOCIAL SECURITY	228	510	170	-25%	153	350
722.000	PENSION PAYMENTS	-	-	-	0%	569	1,500
757.000	OPERATING SUPPLIES	6,100	5,346	686	-89%	7,169	15,000
940.000	EQUIPMENT RENTAL	6,000	6,000	4,204	-30%	145	6,000
TOTAL WINTER MAINT. EXP.		15,308	18,520	7,337	-52%	10,039	27,350

DEPT. 953 - TRAFFIC SERVICES

706.000	SALARIES	-	81	1,159	100%	-	-
715.000	SOCIAL SECURITY	-	6	97	100%	-	-
757.000	OPERATING SUPPLIES	4,985	2,093	1,907	-62%	404	2,700
940.000	EQUIPMENT RENTAL	1,000	1,000	83	-92%	13	1,000
TOTAL TRAFFIC SERVICES EXP.		5,985	3,180	3,246	-46%	417	3,700

LOCAL STREET FUND

FUND 203

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – CONCLUDED

ACCT		PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
NO.	ACCOUNT TITLE	FY2010	FY2011	FY2012	PERCENT CHANGE	BALANCE AT FEB 28, '13	BALANCE AT JUN 30, '13
DEPT. 955 - ADMINISTRATION							
759.000	ADMINISTRATION	11,795	8,060	12,100	3%	-	12,300
SUBTOTAL, EXPENDITURES		68,101	316,179	169,963	150%	126,601	188,550
EXCESS OF REVENUES OVER							
EXPENDITURES		50,240	(196,063)	(48,171)		(65,125)	(65,550)
DEPT. 956 - OTHER FINANCING SOURCES (USES)							
699.202	TRANSFERS IN	-	148,000	60,000	100%	-	155,367
FUND EQUITY							
NET CHANGE IN FUND BALANCE		50,240	(48,063)	11,829		(65,125)	89,817
BEGINNING FUND BALANCE		60,151	110,391	62,328		74,157	74,157
ENDING FUND BALANCE, FUND 203		\$ 110,391	\$ 62,328	\$ 74,157	-33%	\$ 9,032	\$ 163,974

LOCAL STREET FUND

FUND 203

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCOUNT		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO	
						FORECASTED CHANGE	PROJECTED BUDGET
NUMBER	ACCOUNT TITLE			\$ CHANGE	% CHANGE		
REVENUES							
546.000	ACT 51 STATE REVENUE	\$ 123,000	\$ 123,000	-	0.00%	0.00%	\$ 123,000
EXPENDITURES							
DEPT. 951 - ROUTINE MAINTENANCE							
706.000	SALARIES	6,500	10,000	3,500	53.85%	0.00%	10,000
715.000	SOCIAL SECURITY	500	800	300	60.00%	0.00%	800
716.000	OPTICAL	-	40	40	100.00%	0.00%	40
718.000	DENTAL	-	300	300	100.00%	5.00%	315
719.000	ACTIVE EE HEALTH INS.	-	1,800	1,800	100.00%	-13.89%	1,550
719.500	ACTIVE EE PRESCR. INS.	-	425	425	100.00%	-23.53%	325
720.000	ACTIVE EE LIFE/LTD INS.	-	160	160	100.00%	3.13%	165
722.000	PENSION PAYMENTS	-	3,600	3,600	100.00%	11.11%	4,000
724.000	WORKER'S COMP.	-	125	125	100.00%	12.00%	140
822.000	ROAD REPAIR/RECONSTR.	218,000	218,000	-	0.00%	-61.01%	85,000
940.000	EQUIPMENT RENTAL	27,000	27,000	-	0.00%	4.00%	28,080
TOTAL ROUTINE MAINT. EXP.		252,000	262,250	10,250	4.07%	-50.27%	130,415
DEPT. 952 - WINTER MAINTENANCE							
706.000	SALARIES	4,500	7,500	3,000	66.67%	0.00%	7,500
715.000	SOCIAL SECURITY	350	600	250	71.43%	0.00%	600
716.000	OPTICAL	-	25	25	100.00%	20.00%	30
718.000	DENTAL	-	225	225	100.00%	11.11%	250
719.000	ACTIVE EE HEALTH INS.	-	1,500	1,500	100.00%	-20.00%	1,200
719.500	ACTIVE EE PRESCR. INS.	-	350	350	100.00%	-27.14%	255
720.000	ACTIVE EE LIFE/LTD INS.	-	125	125	100.00%	20.00%	150
722.000	PENSION PAYMENTS	-	2,700	2,700	100.00%	5.56%	2,850
724.000	WORKER'S COMP.	-	100	100	100.00%	15.00%	115
757.000	OPERATING SUPPLIES	21,600	21,600	-	0.00%	4.00%	22,464
940.000	EQUIPMENT RENTAL	6,000	6,000	-	0.00%	4.00%	6,240
TOTAL WINTER MAINT. EXP.		32,450	40,725	8,275	25.50%	2.28%	41,654

LOCAL STREET FUND

FUND 203

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL – CONCLUDED

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE \$ CHANGE % CHANGE		FY2015 MEMO	
						FORECASTED CHANGE	PROJECTED BUDGET
DEPT. 953 - TRAFFIC SERVICES							
706.000	SALARIES	1,500	5,000	3,500	233.33%	0.00%	5,000
715.000	SOCIAL SECURITY	125	400	275	220.00%	0.00%	400
716.000	OPTICAL	-	15	15	100.00%	0.00%	15
718.000	DENTAL	-	150	150	100.00%	0.00%	150
719.000	ACTIVE EE HEALTH INS.	-	950	950	100.00%	-15.79%	800
719.500	ACTIVE EE PRESCR. INS.	-	225	225	100.00%	-22.22%	175
720.000	ACTIVE EE LIFE/LTD INS.	-	80	80	100.00%	-6.25%	75
724.000	WORKER'S COMP.	-	75	75	100.00%	-6.67%	70
757.000	OPERATING SUPPLIES	2,700	2,700	-	0.00%	4.00%	2,808
940.000	EQUIPMENT RENTAL	1,000	1,000	-	0.00%	4.00%	1,040
TOTAL TRAFFIC SERVICES EXP.		5,325	10,595	5,270	98.97%	-0.59%	10,533
DEPT. 955 - ADMINISTRATION							
759.000	ADMINISTRATION	12,300	12,300	-	0.00%	0.00%	12,300
SUBTOTAL, EXPENDITURES		302,075	325,870	23,795	7.88%	-40.19%	194,902
EXCESS OF REVENUES OVER EXPENDITURES		(179,075)	(202,870)	(23,795)	13.29%	-64.56%	(71,902)
DEPT. 956 - OTHER FINANCING USES							
963.000	TRANSFERS IN	155,367	142,870	(12,497)	-8.04%	-13.97%	122,912
FUND EQUITY							
NET CHANGE IN FUND BALANCE		(23,708)	(60,000)				51,010
BEGINNING FUND BALANCE		74,157	163,974				103,974
ENDING FUND BALANCE, FUND 203*		\$ 50,449	\$ 103,974				\$ 154,984

* Beginning fund balance for FY2014 uses FY2013 projected fund balance, not ending fund balance per FY2013 budget.

PUBLIC SAFETY FUND

FUND 205

FUND INTRODUCTION

The Public Safety Fund was established in fiscal year 2012 in order to properly account for the new Public Safety Operating Millage as well as all associated department expenditures. In addition, the fund is also used to account for the Public Act 345 Tax Millage, which funds public safety officer retirement costs.

Because of the fund's recent establishment, budget documents on the following pages do not show fund balance before fiscal year 2012, nor do they show revenues before fiscal year 2012 as these revenues were recorded within the General Fund and appear in the revenue history of that fund. However, in order to provide comparative schedules, expenses for the Public Safety department have been shown in this fund's budget documents for fiscal years 2010 and 2011, despite appearing in the General Fund during that time. They appear for comparative purposes only and are accounted for in the General Fund's expenditure history for purposes of the City-wide consolidated budget statement.

PUBLIC SAFETY MISSION STATEMENT

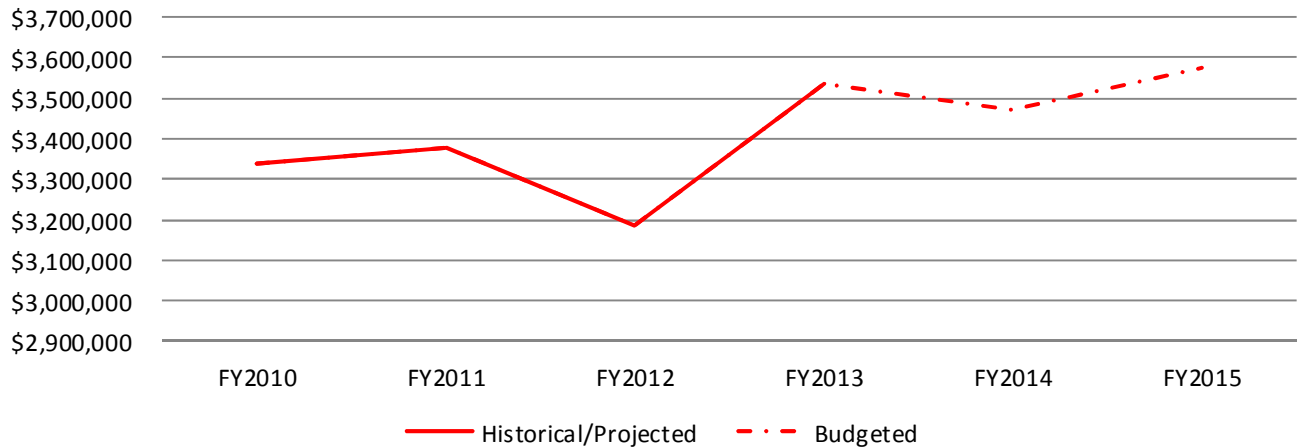
It is the goal of the Center Line Department of Public Safety to serve and protect all of its residents and those who visit the City. We will do everything in our power to prevent, investigate, and prosecute all who are in violation of federal, state, and local laws with the uncompromising pursuit of justice. We will also aggressively work towards the prevention and suppression of any and all fires that occur within our community. We shall give medical aid to all those that are injured to the best of our licensed ability. We will perform all these functions in the upmost professional and courteous manner, and do so as quickly as humanly possible.

PUBLIC SAFETY FUND

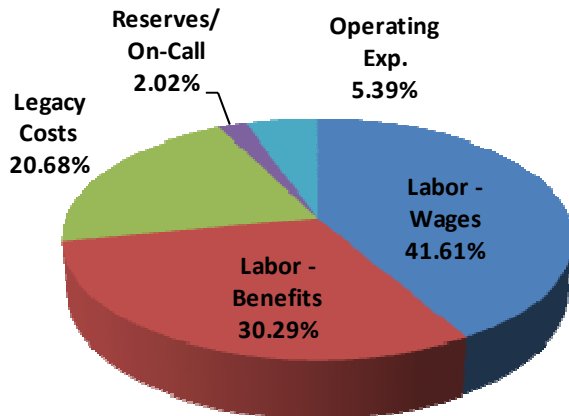
FUND 205

FUND DASHBOARD

Fund Expenses, Historical and Budgeted - FY10 - FY15



Expenses by Type, 2014 Budget



FUND AT A GLANCE

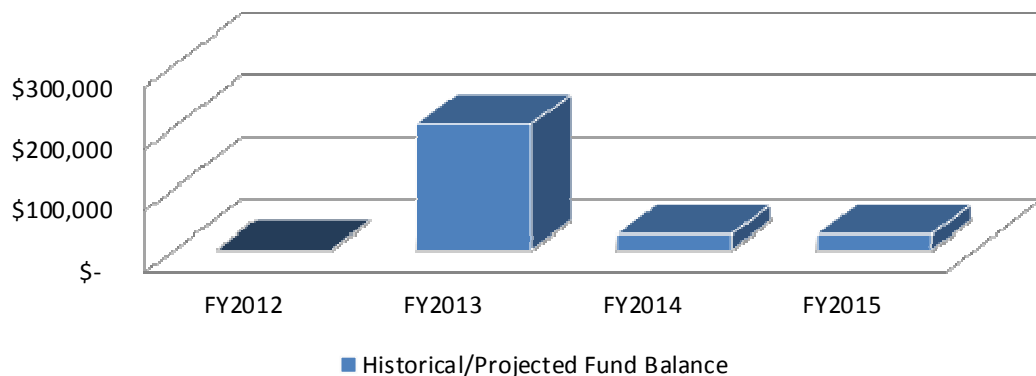
TOP THREE EXPENSES - APPROVED FY2014 BUDGET

205-300-706.000	Salaries	\$	1,302,520
205-300-723.000	PA345 Pension Exp		674,807
205-300-719.001	Retiree Health Ins.		458,000

BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$	3,472,232
2015 Budget		3,574,469

Projected and Budgeted Restricted Fund Balances from PA345 Millage



PUBLIC SAFETY FUND

FUND 205

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
		FY2010*	FY2011*	FY2012	PERCENT CHANGE	BALANCE AT FEB 28, '13	BALANCE AT JUN 30, '13
REVENUES							
402.001	PS MILLAGE - REAL TAXES	\$ -	\$ -	\$ 1,381,798	100%	\$ 974,949	\$ 1,031,523
402.002	PA 345 MILLAGE - REAL	-	-	963,338	100%	1,117,320	1,181,700
410.001	PS MILLAGE - PERSONAL	-	-	-	0%	233,302	233,302
410.002	PA 345 MILLAGE - PERSONAL	-	-	-	0%	265,685	266,698
437.001	PS MILLAGE - IFT	-	-	-	0%	7,916	7,916
437.002	PA 345 MILLAGE - IFT	-	-	-	0%	9,009	9,009
445.000	INTEREST/PENALTIES	-	-	-	0%	4,673	5,000
502.000	HOMELAND SEC. GRANT	-	-	-	0%	1,734	1,734
502.300	BULLET PROOF VEST GRANT	-	-	3,450	100%	-	-
542.000	STATE LIQUOR LIC. REV.	-	-	3,941	100%	3,840	3,900
543.000	ACCIDENT COST RECOVERY	-	-	4,414	100%	3,507	3,500
545.001	PSAP/911 GRANT REVENUE	-	-	5,058	100%	4,045	1,367
545.002	PA 302 GRANT REVENUE	-	-	16,070	100%	-	-
580.000	OWI CONTRIBUTION	-	-	7,304	100%	3,527	2,500
600.000	CHARGES FOR SERVICES	-	-	-	0%	15,941	18,000
601.000	MANDATED FINGERPRINT	-	-	-	0%	1,553	1,400
656.205	FINES/FORFEITS	-	-	-	0%	174	350
664.230	INTEREST EARNINGS	-	-	146	100%	-	150
671.000	MISCELLANEOUS	-	-	-	0%	-	75
676.000	REIMBURSEMENTS	-	-	5,443	100%	22,590	35,000
678.000	DRUNK DRIVING ASSIST.	-	-	3,961	100%	3,428	5,000
TOTAL REVENUES		-	-	2,394,923	100%	2,673,193	2,808,124

*Revenues and expenses are included in the General Fund in fiscal years 2010 and 2011. Expenses are shown for comparative purposes.

PUBLIC SAFETY FUND

FUND 205

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – CONTINUED

ACCT		PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
NO.	ACCOUNT TITLE	FY2010	FY2011	FY2012	PERCENT CHANGE	BALANCE AT FEB 28, '13	BALANCE AT JUN 30, '13
EXPENDITURES							
705.000	PSO CLERICAL	110,406	74,519	102,609	-7%	102,354	170,000
706.000	SALARIES	1,318,662	1,212,767	1,080,738	-18%	760,260	1,250,000
707.000	PART TIME	12,483	9,162	3,961	-68%	1,998	3,240
708.000	PSO OVERTIME	138,544	186,771	188,339	36%	67,102	110,000
709.000	OVERTIME	1,172	1,789	4,588	291%	2,327	5,000
715.000	SOCIAL SECURITY	39,212	33,230	33,775	-14%	28,548	38,000
716.000	OPTICAL	3,057	2,731	2,476	-19%	1,911	3,600
717.000	HOLIDAY PAY	40,603	43,618	31,277	-23%	37,713	37,713
718.000	DENTAL	27,785	27,824	27,378	-1%	21,447	34,000
719.000	ACTIVE EE HEALTH INS.	757,262	771,467	668,956	-12%	406,925	695,000
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	40,610	100,000
719.003	REIMB. OF RETIREE MEDIC.	-	-	-	0%	1,112	2,000
719.500	ACTIVE EE PRESCR. INS.	281,024	296,578	279,423	-1%	129,544	200,000
719.501	RETIREE PRESC. INS.	-	-	-	0%	-	50,000
720.000	ACTIVE EE LIFE/LTD INS.	17,232	15,479	13,777	-20%	12,684	19,500
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	81	500
722.000	PENSION PAYMENTS	661	872	155	-77%	74	110
722.500	DC PENSION PAYMENTS	-	-	-	0%	3,000	3,000
723.000	ACT 345 PENSION EXPENSE	363,684	419,293	474,935	31%	320,165	548,854
724.000	WORKER'S COMPENSATION	29,895	14,939	15,158	-49%	15,273	21,768
728.000	OFFICE SUPPLIES	4,603	2,179	4,873	6%	3,926	4,000
757.000	OP. SUPPLIES - POLICE	7,745	3,012	18,257	136%	4,374	5,500
758.000	OP. SUPPLIES - FIRE	2,167	18,021	6,113	182%	7,802	8,000
768.000	UNIFORMS	19,822	19,585	3,862	-81%	23,164	24,498
831.000	SPECIAL INVESTIGATIONS	548	-	-	-100%	-	-
851.000	RADIO MAINTENANCE	4,764	2,725	785	-84%	-	2,000
853.000	TELEPHONES	15,361	20,411	20,760	35%	8,073	14,000
861.000	MILEAGE	68	-	893	1213%	568	500
862.000	MEMBERSHIPS	567	164	515	-9%	1,518	1,600
863.000	TRAINING	12,514	5,502	13,441	7%	7,768	12,905
864.000	CONF./WORKSHOPS	-	30	485	100%	1,570	2,000
867.000	GAS, OIL, AND GREASE	31,313	37,479	35,290	13%	19,635	40,000
880.000	COMMUNITY PROMOTIONS	972	7	760	-22%	386	750
933.000	EQUIPMENT MAINTENANCE	22,852	23,755	24,312	6%	36,644	33,470
935.000	PISTOL RANGE SUPPLIES	61	939	432	608%	485	1,000
940.000	EQUIPMENT RENTAL	26,433	25,093	25,575	-3%	6,008	25,000
962.000	MISCELLANEOUS	2,553	1,484	2,962	16%	1,776	1,588
964.000	POLICE RESERVES	24,821	24,413	24,291	-2%	14,281	30,400
965.000	ON-CALL FIRE	19,641	17,556	16,348	-17%	18,974	34,400
970.000	CAPITAL EQUIPMENT	-	63,838	58,336	100%	-	-
TOTAL EXPENDITURES		3,338,487	3,377,232	3,185,835	-5%	2,110,080	3,533,896

PUBLIC SAFETY FUND

FUND 205

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – CONCLUDED

ACCT		PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
NO.	ACCOUNT TITLE	FY2010	FY2011	FY2012	PERCENT CHANGE	BALANCE AT FEB 28, '13	BALANCE AT JUN 30, '13
EXCESS OF REVENUES OVER							
EXPENDITURES		N/A	N/A	(790,912)		563,113	(725,772)
DEPT. 956 - OTHER FINANCING SOURCES (USES)							
699.101	TRANSFERS IN	-	-	790,912	100%	-	929,514
FUND EQUITY							
NET CHANGE IN FUND BALANCE		N/A	N/A	-		563,113	203,742
BEGINNING FUND BALANCE		N/A	N/A	-		-	-
ENDING FUND BALANCE, FUND 205		N/A	N/A	\$ -		\$ 563,113	\$ 203,742

PUBLIC SAFETY FUND

FUND 205

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

		CURRENT	APPROVED			FY2015 MEMO	
ACCOUNT		YEAR	FY2014	BUDGETED CHANGE		FORECASTED	PROJECTED
NUMBER	ACCOUNT TITLE	BUDGET	BUDGET	\$ CHANGE	% CHANGE	CHANGE	BUDGET
REVENUES							
402.001	PS MILLAGE - REAL TAXES	\$ 1,031,523	\$ 898,174	(133,349)	-12.93%	-5.00%	\$ 853,265
402.002	PA 345 MILLAGE - REAL	1,181,700	977,813	(203,887)	-17.25%	25.31%	1,225,306
410.001	PS MILLAGE - PERSONAL	236,131	219,379	(16,752)	-7.09%	-10.00%	197,441
410.002	PA 345 MILLAGE - PERS.	268,905	237,119	(31,786)	-11.82%	20.11%	284,808
437.001	PS MILLAGE - IFT	7,916	8,637	721	9.11%	-30.01%	6,045
437.002	PA 345 MILLAGE - IFT	9,014	9,335	321	3.56%	-45.52%	5,086
445.000	INTEREST/PENALTIES	9,100	5,000	(4,100)	-45.05%	0.00%	5,000
502.000	HOMELAND SEC. GRANT	1,734	-	(1,734)	-100.00%	0.00%	-
542.000	STATE LIQUOR LIC. REV.	4,000	4,000	-	0.00%	0.00%	4,000
543.000	ACCIDENT COST RECOV.	3,500	4,000	500	14.29%	0.00%	4,000
545.001	PSAP/911 GRANT REV.	1,350	1,300	(50)	-3.70%	0.00%	1,300
580.000	OWI CONTRIBUTION	4,000	4,000	-	0.00%	0.00%	4,000
600.000	CHARGES FOR SERVICES	11,000	18,000	7,000	63.64%	0.00%	18,000
601.000	MANDATED FINGERPRINT	1,100	1,400	300	27.27%	0.00%	1,400
656.205	FINES/FORFEITS	100	350	250	250.00%	0.00%	350
664.230	INTEREST EARNINGS	-	150	150	100.00%	0.00%	150
671.000	MISCELLANEOUS	75	100	25	33.33%	0.00%	100
676.000	REIMBURSEMENTS	16,800	1,000	(15,800)	-94.05%	0.00%	1,000
678.000	DRUNK DRIVING ASSIST.	6,000	5,000	(1,000)	-16.67%	0.00%	5,000
TOTAL REVENUES		2,793,948	2,394,757	(399,191)	-14.29%	9.25%	2,616,251

PUBLIC SAFETY FUND

FUND 205

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL - CONTINUED

ACCOUNT		CURRENT YEAR	APPROVED FY2014	BUDGETED CHANGE		FY2015 MEMO	
						FORECASTED	PROJECTED
NUMBER	ACCOUNT TITLE	BUDGET	BUDGET	\$ CHANGE	% CHANGE	CHANGE	BUDGET
EXPENDITURES							
705.000	PSO CLERICAL SALARIES	178,938	23,400	(155,538)	-86.92%	0.00%	23,400
706.000	SALARIES	1,057,330	1,302,520	245,190	23.19%	1.15%	1,317,520
707.000	PART TIME	3,240	34,000	30,760	949.38%	8.82%	37,000
708.000	PSO OVERTIME	135,000	77,480	(57,520)	-42.61%	0.00%	77,480
709.000	OVERTIME	12,000	7,500	(4,500)	-37.50%	0.00%	7,500
715.000	SOCIAL SECURITY	38,443	39,000	557	1.45%	0.00%	39,000
716.000	OPTICAL	3,600	2,600	(1,000)	-27.78%	11.54%	2,900
717.000	HOLIDAY PAY	50,000	49,000	(1,000)	-2.00%	2.04%	50,000
718.000	DENTAL	34,000	26,000	(8,000)	-23.53%	7.69%	28,000
719.000	ACTIVE EE HEALTH INS.	903,000	180,000	(723,000)	-80.07%	-22.78%	139,000
719.001	RETIREE HEALTH INS.	-	458,000	458,000	100.00%	7.21%	491,000
719.003	REIMB. OF RETIREE MEDIC.	-	10,000	10,000	100.00%	0.00%	10,000
719.500	ACTIVE EE PRESCR. INS.	251,700	40,000	(211,700)	-84.11%	-3.75%	38,500
719.501	RETIREE PRESCR. INS.	-	259,000	259,000	100.00%	8.11%	280,000
720.000	ACTIVE EE LIFE/LTD INS.	20,000	21,500	1,500	7.50%	2.33%	22,000
720.001	RETIREE LIFE/LTD INS.	-	1,200	1,200	100.00%	0.00%	1,200
722.000	PENSION PAYMENTS	110	-	(110)	-100.00%	0.00%	-
723.000	ACT 345 PENSION EXP.	548,854	674,807	125,953	22.95%	10.11%	743,000
724.000	WORKER'S COMP.	21,768	19,000	(2,768)	-12.72%	0.00%	19,000
728.000	OFFICE SUPPLIES	3,500	3,600	100	2.86%	0.00%	3,600
757.000	OP. SUPPLIES - INACTIVE	6,000	-	(6,000)	-100.00%	0.00%	-
758.000	OP. SUPPLIES - POL/FIRE	6,000	10,700	4,700	78.33%	0.00%	10,700
768.000	UNIFORMS	20,500	21,500	1,000	4.88%	0.00%	21,500
831.000	SPECIAL INVESTIGATIONS	500	500	-	0.00%	0.00%	500
851.000	RADIO MAINTENANCE	4,200	4,200	-	0.00%	0.00%	4,200
853.000	TELEPHONES	16,600	6,100	(10,500)	-63.25%	4.00%	6,344
861.000	MILEAGE	250	500	250	100.00%	0.00%	500
862.000	MEMBERSHIPS	700	1,000	300	42.86%	0.00%	1,000
863.000	TRAINING	14,305	14,305	-	0.00%	0.00%	14,305
867.000	GAS, OIL, AND GREASE	50,000	45,000	(5,000)	-10.00%	0.00%	45,000
880.000	COMMUNITY PROMOTION	750	1,000	250	33.33%	0.00%	1,000
933.000	EQUIPMENT MAINT.	33,470	30,000	(3,470)	-10.37%	0.00%	30,000
935.000	PISTOL RANGE	1,000	1,000	-	0.00%	0.00%	1,000
940.000	EQUIPMENT RENTAL	30,820	30,820	-	0.00%	1.62%	31,320
962.000	MISCELLANEOUS	500	2,000	1,500	300.00%	0.00%	2,000
964.000	POLICE RESERVES	39,644	35,000	(4,644)	-11.71%	0.00%	35,000
965.000	ON-CALL FIRE	42,508	35,000	(7,508)	-17.66%	0.00%	35,000
970.000	CAPITAL EQUIPMENT	10,172	5,000	(5,172)	-50.85%	0.00%	5,000
TOTAL EXPENDITURES		3,539,402	3,472,232	(67,170)	-1.90%	2.94%	3,574,469

PUBLIC SAFETY FUND

FUND 205

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL – CONCLUDED

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO	
				\$ CHANGE	% CHANGE	FORECASTED CHANGE	PROJECTED BUDGET
EXCESS OF REVENUES OVER							
EXPENDITURES		(745,454)	(1,077,475)	(332,021)	44.54%	-11.07%	(958,218)
DEPT. 956 - OTHER FINANCING USES							
963.000	TRANSFERS IN	745,454	898,735	153,281	20.56%	6.62%	958,218
<u>FUND EQUITY</u>							
NET CHANGE IN FUND BALANCE		-	(178,740)				-
BEGINNING FUND BALANCE		-	203,742				25,002
ENDING FUND BALANCE, FUND 205*		\$ -	\$ 25,002				\$ 25,002

PUBLIC SAFETY FUND

FUND 205

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT.			BUDGETED AMOUNT	
NO	ACCOUNT TITLE	DETAIL	FY2014	FY2015
REVENUES				
402.001	PS MILLAGE - REAL TAXES	Real property tax collections for the Public Safety Operating Millage (7.5000 mills). Represents 80.55% of Public Safety Operating Millage collections.	\$ 898,174	\$ 853,265
402.002	PA 345 MILLAGE - REAL	Real property tax collections for the Public Act 345 Operating Millage (8.5410 mills). Represents 80.55% of Public Act 345 Operating Millage collections.	977,813	1,225,306
410.001	PS MILLAGE - PERSONAL	Personal property tax collections for the Public Safety Operating Millage (7.5000 mills). Represents 19.45% of Public Safety Operating Millage collections.	219,379	197,441
410.002	PA 345 MILLAGE - PERS.	Personal property tax collections for the Public Act 345 Operating Millage (8.5410 mills). Represents 19.45% of Public Act 345 Operating Millage	237,119	284,808
437.001	PS MILLAGE - IFT	A special state-wide program for certain industrial/manufacturing businesses where only 50% of each millage is levied on the participating business.	8,637	6,045
437.002	PA 345 MILLAGE - IFT	Same program as above for the PA 345 millage.	9,335	5,086
445.000	INTEREST/PENALTIES	Interest and penalty charges on delinquent tax bills	5,000	5,000
542.000	STATE LIQUOR LIC. REV.	Liquor License receipts from the State of Michigan	4,000	4,000
543.000	ACCIDENT COST RECOV.	Revenues collected from individuals involved in accidents which damage City property, such as road signs.	4,000	4,000
545.001	PSAP/911 GRANT REV.	Dispatcher equipment and training grant from the State of Michigan	1,300	1,300
580.000	OWI CONTRIBUTION	OWI reimbursements from the County	4,000	4,000
600.000	CHARGES FOR SERVICES	Charges for various public safety services as outlined in the City's fee schedule	18,000	18,000
601.000	MANDATED FINGERPRINT	Fingerprinting charges collected per the City's fee schedule	1,400	1,400
656.205	FINES/FORFEITS	Fines and forfeits (other than drug forfeitures, which are recorded in fund 265	350	350
664.230	INTEREST EARNINGS	Bank interest earned. Allocated across all funds annually based upon pooled cash holdings in each fund at fiscal year end.	150	150
671.000	MISCELLANEOUS		100	100
676.000	REIMBURSEMENTS		1,000	1,000
678.000	DRUNK DRIVING ASSIST.	Reimbursements from the County to the department for labor and materials cost of drunk driving arrests and processing.	5,000	5,000
TOTAL REVENUES			\$ 2,394,757	\$ 2,616,251

PUBLIC SAFETY FUND

FUND 205

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION - CONTINUED

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT																																																																																																																																																																																				
			FY2014	FY2015																																																																																																																																																																																			
EXPENSES																																																																																																																																																																																							
705.000	PSO CLERICAL SALARIES	Public Safety Director's secretary (0.75 FTE; 1,560 hours)	\$ 23,400	\$ 23,400																																																																																																																																																																																			
706.000	SALARIES	<table><tr><td>Position (Officers)</td><td>FTE*</td><td>Subtotals</td><td>1,302,520</td><td>1,317,520</td></tr><tr><td>Director</td><td>1.00</td><td>\$ 64,771</td><td></td><td></td></tr><tr><td>Lieutenants</td><td>2.00</td><td>153,260</td><td></td><td></td></tr><tr><td>Sergeant</td><td>2.10</td><td>148,328</td><td></td><td></td></tr><tr><td>Corporal</td><td>2.10</td><td>137,782</td><td></td><td></td></tr><tr><td>Officer V</td><td>8.35</td><td>511,037</td><td></td><td></td></tr><tr><td>Officer III</td><td>1.05</td><td>50,395</td><td></td><td></td></tr><tr><td>Officer II</td><td>2.10</td><td>92,638</td><td></td><td></td></tr><tr><td></td><td>18.70</td><td>1,158,211</td><td></td><td></td></tr><tr><td colspan="2">Position (Dispatch)</td><td></td><td></td><td></td></tr><tr><td>Dispatch IV <11</td><td>1.05</td><td>36,908</td><td></td><td></td></tr><tr><td>Dispatch IV >11</td><td>1.05</td><td>36,208</td><td></td><td></td></tr><tr><td>Dispatch III</td><td>2.10</td><td>71,193</td><td></td><td></td></tr><tr><td></td><td>4.20</td><td>144,309</td><td></td><td></td></tr><tr><td colspan="2">TOTALS</td><td>22.90</td><td>\$ 1,302,520</td><td></td></tr><tr><td colspan="5">*Four officers (Director, 2 Lieutenants, 1 Officer V) are on a 40 hour/week schedule. All other officers and dispatchers are on a 42 hour/week schedule, which is the equivalent of 1.05 FTE for each 42 hour officer.</td></tr></table> <table><tr><td>707.000</td><td>PART TIME</td><td><table><tr><td>Position</td><td>FTE</td><td>HOURS</td><td></td><td>34,000</td><td>37,000</td></tr><tr><td>Dispatch</td><td>1.05</td><td>2,184</td><td>\$ 30,576</td><td></td><td></td></tr><tr><td>Crossing Guard</td><td>0.17</td><td>360</td><td>3,240</td><td></td><td></td></tr><tr><td>Conting. for extra hrs</td><td></td><td></td><td>184</td><td></td><td></td></tr><tr><td></td><td>1.22</td><td>2,544</td><td>34,000</td><td></td><td></td></tr></table></td><td></td><td></td></tr><tr><td>708.000</td><td>PSO OVERTIME</td><td>Overtime worked by public safety officers; forecasted figures based upon overtime worked in previous fiscal year when 42 hour/week schedule began, which resulted in much less overtime department-wide.</td><td>77,480</td><td>77,480</td><td></td></tr><tr><td>709.000</td><td>OVERTIME</td><td>Overtime worked by dispatchers.</td><td>7,500</td><td>7,500</td><td></td></tr><tr><td>715.000</td><td>SOCIAL SECURITY</td><td>7.65% of wages, rounded</td><td>39,000</td><td>39,000</td><td></td></tr><tr><td>716.000</td><td>OPTICAL</td><td>Actively covered: 16 Active Employees</td><td>2,600</td><td>2,900</td><td></td></tr><tr><td>717.000</td><td>HOLIDAY PAY</td><td>Paid annually to all personnel eligible per union contracts.</td><td>49,000</td><td>50,000</td><td></td></tr><tr><td>718.000</td><td>DENTAL</td><td>Actively covered: 16 Active Employees</td><td>26,000</td><td>28,000</td><td></td></tr><tr><td>719.000</td><td>ACTIVE EE HEALTH INS.</td><td>Actively covered: 16 Active Employees 0% employee contribution in FY2014 5 Actives with Medical Opt-Out Payments 20% employee contribution in FY2015 1 Active employee not offered medical coverage (Director)</td><td>180,000</td><td>139,000</td><td></td></tr><tr><td>719.001</td><td>RETIREE HEALTH INS.</td><td>Actively covered: 41 Retirees</td><td>458,000</td><td>491,000</td><td></td></tr><tr><td>719.003</td><td>REIMB. OF RET. MEDIC.</td><td>The estimated cost of reimbursing certain employees for co-pays and deductible medical payments as a result of an agreement made with certain retirees when health care coverages were changed in previous years.</td><td>10,000</td><td>10,000</td><td></td></tr><tr><td>719.500</td><td>ACTIVE EE PRESCR. INS.</td><td>Same coverages as active Medical above 0% employee contribution in FY2014 20% employee contribution in FY2015</td><td>40,000</td><td>38,500</td><td></td></tr><tr><td>719.501</td><td>RETIREE PRESCR. INS.</td><td>Same coverages as retiree Prescription above</td><td>259,000</td><td>280,000</td><td></td></tr></table>	Position (Officers)	FTE*	Subtotals	1,302,520	1,317,520	Director	1.00	\$ 64,771			Lieutenants	2.00	153,260			Sergeant	2.10	148,328			Corporal	2.10	137,782			Officer V	8.35	511,037			Officer III	1.05	50,395			Officer II	2.10	92,638				18.70	1,158,211			Position (Dispatch)					Dispatch IV <11	1.05	36,908			Dispatch IV >11	1.05	36,208			Dispatch III	2.10	71,193				4.20	144,309			TOTALS		22.90	\$ 1,302,520		*Four officers (Director, 2 Lieutenants, 1 Officer V) are on a 40 hour/week schedule. All other officers and dispatchers are on a 42 hour/week schedule, which is the equivalent of 1.05 FTE for each 42 hour officer.					707.000	PART TIME	<table><tr><td>Position</td><td>FTE</td><td>HOURS</td><td></td><td>34,000</td><td>37,000</td></tr><tr><td>Dispatch</td><td>1.05</td><td>2,184</td><td>\$ 30,576</td><td></td><td></td></tr><tr><td>Crossing Guard</td><td>0.17</td><td>360</td><td>3,240</td><td></td><td></td></tr><tr><td>Conting. for extra hrs</td><td></td><td></td><td>184</td><td></td><td></td></tr><tr><td></td><td>1.22</td><td>2,544</td><td>34,000</td><td></td><td></td></tr></table>	Position	FTE	HOURS		34,000	37,000	Dispatch	1.05	2,184	\$ 30,576			Crossing Guard	0.17	360	3,240			Conting. for extra hrs			184				1.22	2,544	34,000					708.000	PSO OVERTIME	Overtime worked by public safety officers; forecasted figures based upon overtime worked in previous fiscal year when 42 hour/week schedule began, which resulted in much less overtime department-wide.	77,480	77,480		709.000	OVERTIME	Overtime worked by dispatchers.	7,500	7,500		715.000	SOCIAL SECURITY	7.65% of wages, rounded	39,000	39,000		716.000	OPTICAL	Actively covered: 16 Active Employees	2,600	2,900		717.000	HOLIDAY PAY	Paid annually to all personnel eligible per union contracts.	49,000	50,000		718.000	DENTAL	Actively covered: 16 Active Employees	26,000	28,000		719.000	ACTIVE EE HEALTH INS.	Actively covered: 16 Active Employees 0% employee contribution in FY2014 5 Actives with Medical Opt-Out Payments 20% employee contribution in FY2015 1 Active employee not offered medical coverage (Director)	180,000	139,000		719.001	RETIREE HEALTH INS.	Actively covered: 41 Retirees	458,000	491,000		719.003	REIMB. OF RET. MEDIC.	The estimated cost of reimbursing certain employees for co-pays and deductible medical payments as a result of an agreement made with certain retirees when health care coverages were changed in previous years.	10,000	10,000		719.500	ACTIVE EE PRESCR. INS.	Same coverages as active Medical above 0% employee contribution in FY2014 20% employee contribution in FY2015	40,000	38,500		719.501	RETIREE PRESCR. INS.	Same coverages as retiree Prescription above	259,000	280,000	
Position (Officers)	FTE*	Subtotals	1,302,520	1,317,520																																																																																																																																																																																			
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Lieutenants	2.00	153,260																																																																																																																																																																																					
Sergeant	2.10	148,328																																																																																																																																																																																					
Corporal	2.10	137,782																																																																																																																																																																																					
Officer V	8.35	511,037																																																																																																																																																																																					
Officer III	1.05	50,395																																																																																																																																																																																					
Officer II	2.10	92,638																																																																																																																																																																																					
	18.70	1,158,211																																																																																																																																																																																					
Position (Dispatch)																																																																																																																																																																																							
Dispatch IV <11	1.05	36,908																																																																																																																																																																																					
Dispatch IV >11	1.05	36,208																																																																																																																																																																																					
Dispatch III	2.10	71,193																																																																																																																																																																																					
	4.20	144,309																																																																																																																																																																																					
TOTALS		22.90	\$ 1,302,520																																																																																																																																																																																				
*Four officers (Director, 2 Lieutenants, 1 Officer V) are on a 40 hour/week schedule. All other officers and dispatchers are on a 42 hour/week schedule, which is the equivalent of 1.05 FTE for each 42 hour officer.																																																																																																																																																																																							
707.000	PART TIME	<table><tr><td>Position</td><td>FTE</td><td>HOURS</td><td></td><td>34,000</td><td>37,000</td></tr><tr><td>Dispatch</td><td>1.05</td><td>2,184</td><td>\$ 30,576</td><td></td><td></td></tr><tr><td>Crossing Guard</td><td>0.17</td><td>360</td><td>3,240</td><td></td><td></td></tr><tr><td>Conting. for extra hrs</td><td></td><td></td><td>184</td><td></td><td></td></tr><tr><td></td><td>1.22</td><td>2,544</td><td>34,000</td><td></td><td></td></tr></table>	Position	FTE	HOURS		34,000	37,000	Dispatch	1.05	2,184	\$ 30,576			Crossing Guard	0.17	360	3,240			Conting. for extra hrs			184				1.22	2,544	34,000																																																																																																																																																									
Position	FTE	HOURS		34,000	37,000																																																																																																																																																																																		
Dispatch	1.05	2,184	\$ 30,576																																																																																																																																																																																				
Crossing Guard	0.17	360	3,240																																																																																																																																																																																				
Conting. for extra hrs			184																																																																																																																																																																																				
	1.22	2,544	34,000																																																																																																																																																																																				
708.000	PSO OVERTIME	Overtime worked by public safety officers; forecasted figures based upon overtime worked in previous fiscal year when 42 hour/week schedule began, which resulted in much less overtime department-wide.	77,480	77,480																																																																																																																																																																																			
709.000	OVERTIME	Overtime worked by dispatchers.	7,500	7,500																																																																																																																																																																																			
715.000	SOCIAL SECURITY	7.65% of wages, rounded	39,000	39,000																																																																																																																																																																																			
716.000	OPTICAL	Actively covered: 16 Active Employees	2,600	2,900																																																																																																																																																																																			
717.000	HOLIDAY PAY	Paid annually to all personnel eligible per union contracts.	49,000	50,000																																																																																																																																																																																			
718.000	DENTAL	Actively covered: 16 Active Employees	26,000	28,000																																																																																																																																																																																			
719.000	ACTIVE EE HEALTH INS.	Actively covered: 16 Active Employees 0% employee contribution in FY2014 5 Actives with Medical Opt-Out Payments 20% employee contribution in FY2015 1 Active employee not offered medical coverage (Director)	180,000	139,000																																																																																																																																																																																			
719.001	RETIREE HEALTH INS.	Actively covered: 41 Retirees	458,000	491,000																																																																																																																																																																																			
719.003	REIMB. OF RET. MEDIC.	The estimated cost of reimbursing certain employees for co-pays and deductible medical payments as a result of an agreement made with certain retirees when health care coverages were changed in previous years.	10,000	10,000																																																																																																																																																																																			
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active Medical above 0% employee contribution in FY2014 20% employee contribution in FY2015	40,000	38,500																																																																																																																																																																																			
719.501	RETIREE PRESCR. INS.	Same coverages as retiree Prescription above	259,000	280,000																																																																																																																																																																																			

PUBLIC SAFETY FUND

FUND 205

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION - CONTINUED

NO	ACCOUNT TITLE	DETAIL	FY2014	FY2015
EXPENSES - CONTINUED				
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered:	21,500	22,000
		21 Active Employees		
720.001	RETIREE LIFE/LTD INS.	Actively covered:	1,200	1,200
		30 Retirees		
722.000	ACT 345 PENSION EXP.	Actuarially determined Annual Required Contribution (ARC) payment. In accordance with PA 345, the PA 345 tax millage must cover 100% of this actuarially determined contribution each year.	674,807	743,000
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	19,000	19,000
728.000	OFFICE SUPPLIES	Miscellaneous supplies	3,600	3,600
758.000	OPERATING SUPPLIES	Operating supplies for both police and fire segments of the public safety department. This includes, for example, consumable items such as service ammunition.	10,700	10,700
768.000	UNIFORMS	Paid annually to all personnel eligible per union contracts.	21,500	21,500
831.000	SPECIAL INVESTIGATION	Contingency for special investigations by the City's detective bureau	500	500
851.000	RADIO MAINTENANCE	Maintenance on public safety's radio system.	4,200	4,200
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines). In addition, internet connectivity, static IP fees, and charges for fax line.	6,100	6,344
861.000	MILEAGE	Miles driven for City business, reimbursed at the current IRS mileage rate	500	500
862.000	MEMBERSHIPS	County of Macomb Enforcement Team \$ 425 Traffic Safety Association of Macomb Cty 250 Michigan Assoc. of Chiefs of Police 125 Other various PS-related memberships 200 1,000	1,000	1,000
863.000	TRAINING	Public Safety training seminars and conferences. While all training is expensed from this account, approximately \$3,000 of training is paid with PA302 grant funds, approximately \$3,000 of training is paid with PSAP dispatcher training grant funds.	14,305	14,305
867.000	GAS, OIL, & GREASE	Public safety vehicle fuel costs	45,000	45,000
880.000	COMMUNITY PROMO.	Various community involvement programs and City Open House event	1,000	1,000
933.000	EQUIPMENT MAINT.	Vehicle and communications (other than radio) equipment maintenance	30,000	30,000
935.000	PISTOL RANGE	The cost of shooting range ammunition	1,000	1,000
940.000	EQUIPMENT RENTAL	CLEMIS and LEIN terminal costs	30,820	31,320
962.000	MISCELLANEOUS		2,000	2,000
964.000	POLICE RESERVES	1,344 hours (0.65 FTE); used for special events. Also includes a \$300 uniform allowance for each reserve.	35,000	35,000
965.000	ON-CALL FIRE	1,903 hours (0.92 FTE); used to supplement general fire alarms. Also includes a \$300 uniform allowance for each on-call firefighter.	35,000	35,000
970.000	CAPITAL EQUIPMENT	Re-usable small equipment purchases with useful life greater than one year	5,000	5,000
TOTAL, FUND 205			\$ 3,472,232	\$ 3,574,469

DRUG LAW ENFORCEMENT FUND

FUND 265

FUND INTRODUCTION

The Drug Law Enforcement Fund is used in any local unit of government that has budgetary authority over an agency (such as the City's public safety department) that may seize property involved in the violation of controlled substances statutes as outlined in Michigan Public Act 135 of 1985.

Allowable expenditures include those related to seizure, forfeiture, and sale of drug-related property. The remaining balance of forfeited funds may be used to enhance law enforcement efforts. For financial reporting purposes, the Drug Law Enforcement Fund is considered a special revenue fund and therefore is required to be budgeted per the Michigan Uniform Budgeting Act (PA 2 of 1968).

DRUG FORFEITURE FUND

FUND 265

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL WITH PRIOR AND CURRENT YEAR ACTIVITY

		PRIOR FISCAL	CURRENT	ACTUAL	PROJECTED	APPROVED	FY2015 MEMO	
ACCT		YEAR	YEAR	BALANCE AT	BALANCE AT	FY2014	FORECASTED	PROJECTED
NO.	ACCOUNT TITLE	FY2012	BUDGET	MAR 31, '13	JUN 30, '13	BUDGET	CHANGE	BUDGET
REVENUES								
654.000	DRUG FORFEITURES	\$ 25,401	\$ 5,000	\$ 5,899	\$ 5,899	\$ 5,000	0.00%	\$ 5,000
664.230	INTEREST EARNINGS	39	-	-	20	-	0.00%	-
TOTAL REVENUES		25,440	5,000	5,899	5,919	5,000	0.00%	5,000
EXPENDITURES								
751.000	PROGRAM EXPENDITURES	-	4,000	-	-	-	0.00%	-
962.000	MISCELLANEOUS	-	999	-	-	-	0.00%	-
970.000	CAPITAL EQUIPMENT	-	13,730	13,730	13,730	5,000	0.00%	5,000
TOTAL EXPENDITURES		-	18,729	13,730	13,730	5,000	-63.58%	5,000
EXCESS OF REVENUES OVER EXPENDITURES		25,440	(13,729)	(7,831)	(7,811)	-	#DIV/0!	-
OTHER FINANCING (USES)								
999.401	TRANSFERS OUT - CIP FUND	-	(9,608)	(14,610)	(14,610)	-	0.00%	-
FUND EQUITY								
CHANGE IN FUND BALANCE		25,440	(23,337)	(22,441)	(22,421)	-		-
BEGINNING FUND BALANCE		-	25,440	25,440	25,440	3,019		3,019
ENDING FUND BALANCE, FUND 265		\$ 25,440	\$ 2,103	\$ 2,999	\$ 3,019	\$ 3,019	0.00%	\$ 3,019

CONSOLIDATED (SUMMARY) BUDGET ENTERPRISE FUNDS BUDGET AT LEVEL OF BOARD APPROVAL

	<u>WATER AND SEWER FUND</u>		<u>SOLID WASTE DISPOSAL FUND</u>		<u>TOTAL ENTERPRISE FUNDS</u>	
	<u>FY2014</u>	<u>FY2015</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2014</u>	<u>FY2015</u>
OPERATING REVENUES	\$ 2,977,016	\$ 2,977,016	\$ 361,904	\$ 361,904	\$ 3,338,920	\$ 3,338,920
OPERATING EXPENSES	<u>2,690,380</u>	<u>2,718,754</u>	<u>343,260</u>	<u>341,847</u>	<u>3,033,640</u>	<u>3,060,601</u>
OPERATING INCOME	286,636	258,262	18,644	20,057	305,280	278,319
NONOPERATING REVENUES (EXPENSES)	<u>(307,189)</u>	<u>(277,401)</u>	<u>250</u>	<u>250</u>	<u>(306,939)</u>	<u>(277,151)</u>
NET INCOME (LOSS) BEFORE TRANSFERS IN	(20,553)	(19,139)	18,894	20,307	(1,659)	1,168
TRANSFERS IN	<u>1,022,844</u>	<u>1,087,695</u>	<u>-</u>	<u>-</u>	<u>1,022,844</u>	<u>1,087,695</u>
CHANGE IN NET ASSETS	1,002,291	1,068,556	18,894	20,307	1,021,185	1,088,863
BEGINNING NET ASSETS	<u>12,457,061</u>	<u>13,459,352</u>	<u>160,511</u>	<u>179,405</u>	<u>12,617,572</u>	<u>13,638,757</u>
ENDING NET ASSETS	<u>\$ 13,459,352</u>	<u>\$ 14,527,908</u>	<u>\$ 179,405</u>	<u>\$ 199,712</u>	<u>\$ 13,638,757</u>	<u>\$ 14,727,620</u>

WATER AND SEWER FUND

FUND 592

FUND INTRODUCTION

The Water and Sewer Fund is a major fund within the City's Enterprise Funds classification as defined by Governmental Accounting Standards Board (GASB) Statement Number 34. The fund is used to account for the operations required in order to provide water and sewer services to the general public. All costs associated with the service (including depreciation and amortization) are financed or recovered primarily through user charges.

Like many utility systems in the region, the City of Center Line purchases water and sewer treatment services from the Detroit Water and Sewerage Department (DWSD). As such, the charges the DWSD charges the City has a material impact on the charges the City must then charge to residents and businesses in the City.

For fiscal year 2014, DWSD will be holding rates at a near flat level (less than 1% increase) for the City. Industrial Waste Charges (IWC) charged by DWSD have increased, which have been passed through to industrial and commercial users per the IWC charges table on page 111. With the exception of IWC rates, the City will be able to keep rates at current levels as outlined on the following page.

WATER AND SEWER FUND

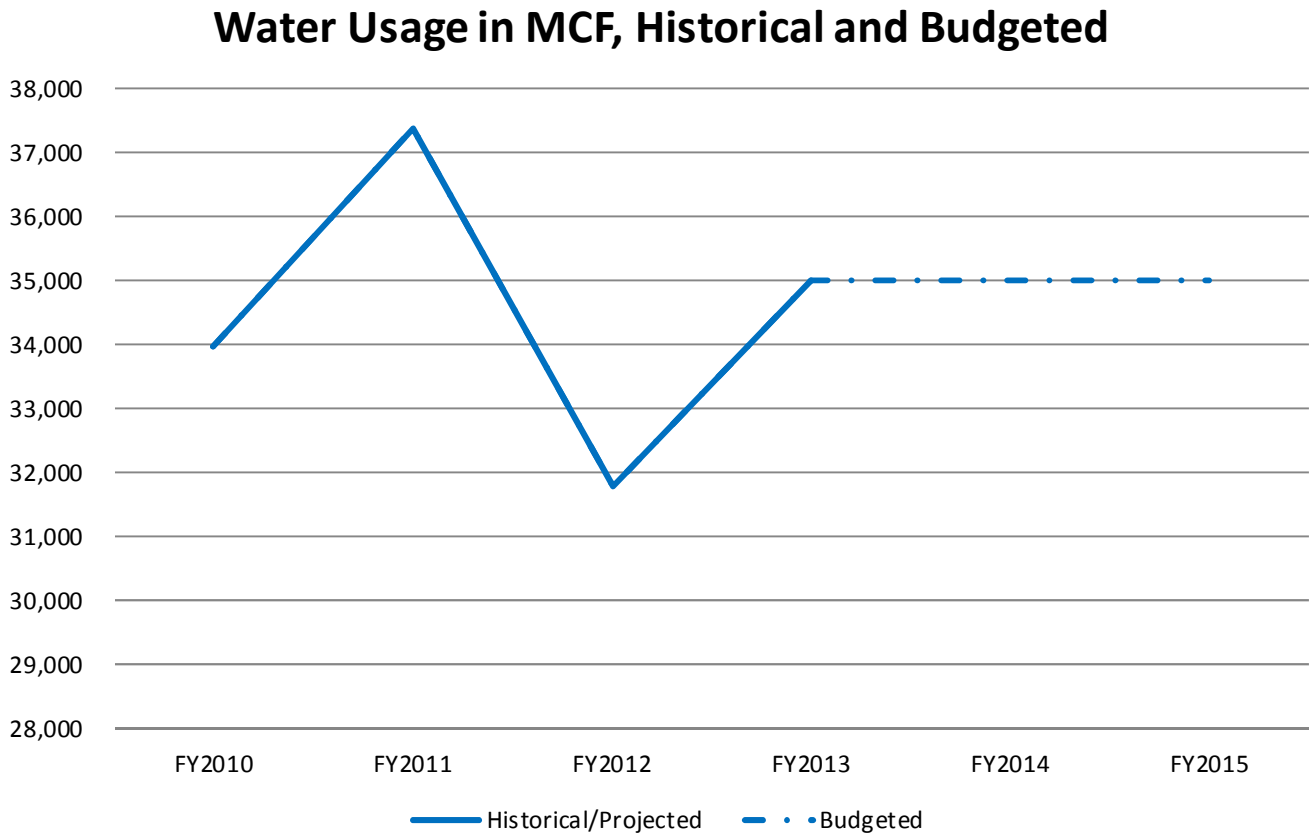
FUND 592

WATER AND SEWER RATES – FISCAL YEAR 2014

The City of Center Line will place the following rates into effect as of July 1, 2014. **There is no increase in the rates shown below as compared to fiscal year 2013.**

	PER 1,000 CUFT -OR- 1 MCF (10 UNITS)		PER 100 CUFT (1 UNIT)	PER 1,000 GAL. (1 UNIT)	
WATER RATE	\$	26.8031	\$	2.6803	\$ 3.5831
SEWER RATE		<u>44.0929</u>		<u>4.4093</u>	<u>5.8944</u>
	\$	70.8960	\$	7.0896	\$ 9.4775

A key driver of revenue forecasting for the Water and Sewer Fund is an estimate of water usage. The following chart shows the City's historical water usage over the past three fiscal years, a current year projection, as well as budgeted (forecasted) usage figures:



WATER AND SEWER FUND

FUND 592

WATER AND SEWER RATES – FISCAL YEAR 2014

The following tables detail the various components of the water and sewer rates.

	PROJECTED USAGE (MCF)	RATE/MCF (\$)	REVENUES GENERATED
WATER RATE DETAIL			
OPERATIONS	35,000	22.25647	\$ 778,976
DEPRECIATION	35,000	4.54663	159,132
CAPITAL	35,000	0.00000	-
RESERVE	35,000	0.00000	-
DEBT SERVICE	35,000	0.00000	-
		26.80310	\$ 938,108
SEWER RATE DETAIL			
OPERATIONS	35,000	28.71901	\$ 1,005,165
DEPRECIATION	35,000	9.23103	323,086
CAPITAL	35,000	0.00000	-
RESERVE	35,000	0.00000	-
DEBT SERVICE	35,000	6.14286	215,000
		44.09290	\$ 1,543,251
COMBINED RATE DETAIL			
OPERATIONS	35,000	50.97548	\$ 1,784,142
DEPRECIATION	35,000	13.77766	482,218
CAPITAL	35,000	0.00000	-
RESERVE	35,000	0.00000	-
DEBT SERVICE	35,000	6.14286	215,000
		70.89600	\$ 2,481,360

WATER AND SEWER FUND

FUND 592

WATER AND SEWER RATES – FISCAL YEAR 2014

In addition to user charges based on consumption, the City also charges flat meter fees based on the size of the meter. These flat meter fees are charged to the user each billing cycle and are included in the City's revenue account for water sales revenues, account 592-000-643.000. **The following table outlines the City's projections for this revenue, which is projected to be the same as last year.**

FIXED METER CHARGES BY BILLING CYCLE AND FISCAL YEAR (Billed to all users - residential, commercial, and industrial)

METER SIZE	PHYSICAL METER COUNT	CHARGE PER BILL*	TOTAL REVENUE / BILLING CYCLE	TOTAL REVENUE PER YEAR
5/8"	2,466	\$ 14.00	\$ 34,524	\$ 207,144
1"	177	35.02	6,199	37,194
1 1/2"	68	70.00	4,760	28,560
2"	43	112.00	4,816	28,896
3"	7	224.00	1,568	9,408
4"	7	350.00	2,450	14,700
6"	2	700.00	1,400	8,400
8"	-	1,120.00	-	-
10"	1	1,610.00	1,610	9,660
TOTAL	2,771		\$ 57,327	\$ 343,962

* Billing cycle is 60 days (every two months)

WATER AND SEWER FUND

FUND 592

WATER AND SEWER RATES – FISCAL YEAR 2014

For non-residential users, the City also assesses an Industrial Waste Control (IWC) fee, which is a pass-thru fee, meaning that it is collected by the City on behalf of the DWSD and sent to that organization monthly. The fees collected are recorded in the City's sewer disposal revenue account, 592-000-647.000. **DWSD has increased the IWC fees by 4.6% for fiscal year 2014. The new IWC fee schedule is presented below.**

INDUSTRIAL WASTE CONTROL (IWC) FEE (Billed only to non-residential users)

METER SIZE	PHYSICAL METER COUNT	CHARGE PER BILL*	TOTAL REVENUE / BILLING CYCLE	TOTAL REVENUE PER YEAR
5/8"	76	\$ 17.70	\$ 1,345	\$ 8,070
1"	128	44.26	5,665	33,990
1 1/2"	21	97.36	2,045	12,270
2"	34	141.60	4,814	28,884
3"	6	256.66	1,540	9,240
4"	5	354.00	1,770	10,620
6"	1	531.00	531	3,186
8"	-	885.00	-	-
10"	<u>1</u>	1,239.00	<u>1,239</u>	<u>7,434</u>
TOTAL	272		\$ 18,949	\$ 113,694

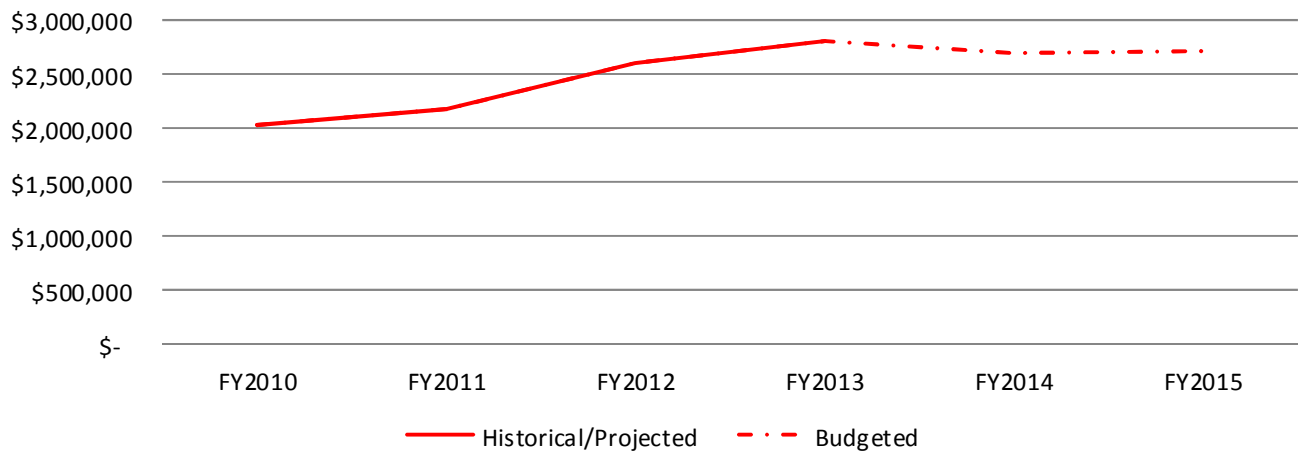
* Billing cycle is 60 days (every two months)

WATER AND SEWER FUND

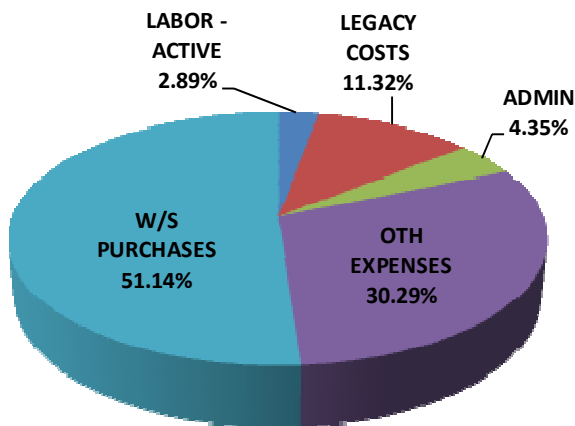
FUND 592

FUND DASHBOARD

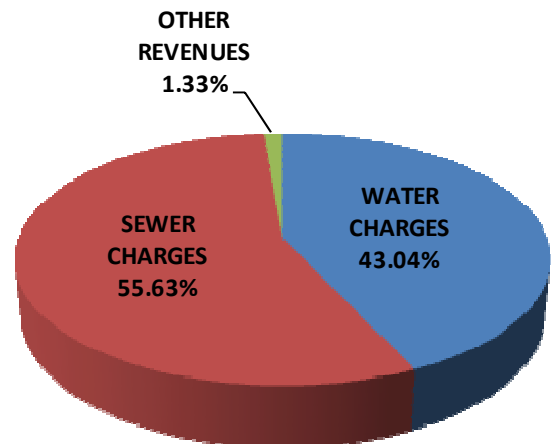
Operating Expenses, Historical and Budgeted - FY10 - FY15



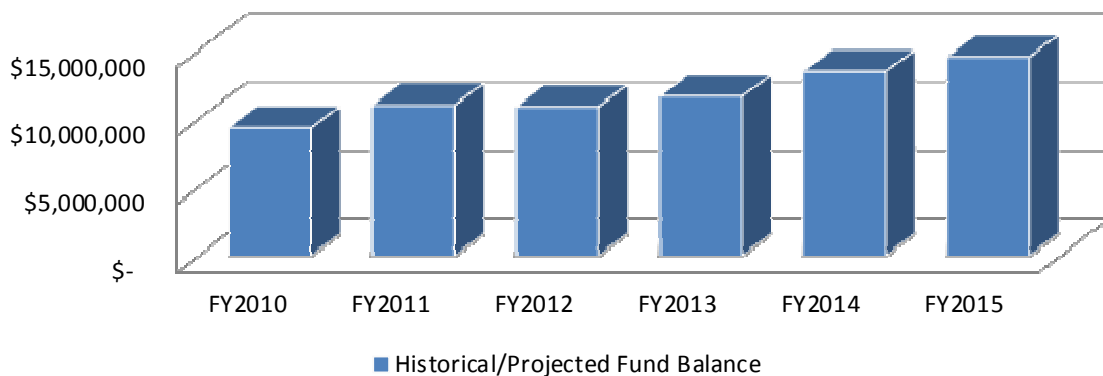
Expenses by Type, 2014 Budget



Revenues by Type, 2014 Budget



Historical and Projected Net Assets (Includes Invested in Capital Assets, Net of Related Debt)



WATER AND SEWER FUND

FUND 592

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO. ACCOUNT TITLE		PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
		FY2010	FY2011	FY2012	PERCENT CHANGE	BALANCE AT FEB 28, '13	BALANCE AT JUN 30, '13
OPERATING REVENUES							
643.000	WATER SALES	\$ 1,117,454	\$ 1,410,825	\$ 1,163,662	4%	\$ 694,913	\$ 1,282,065
643.001	METER SALES	-	-	-	0%	174	174
644.000	PENALTIES	73,067	73,533	1,509	-98%	31,562	45,000
646.000	TURN ON FEES	610	1,034	1,927	216%	2,580	3,500
647.000	SEWAGE DISP. REVENUE	1,256,262	1,819,830	1,720,491	37%	890,686	1,651,924
665.000	INTEREST - DELQ. BILLS	14,620	62,483	9,572	-35%	-	-
671.000	MISCELLANEOUS	100,571	2,867	9,973	-90%	2,160	3,000
TOTAL REVENUES		2,562,584	3,370,572	2,907,134	13%	1,622,075	2,985,663
OPERATING EXPENSES							
706.000	SALARIES	161,881	127,497	114,710	-29%	50,476	86,481
707.000	PART TIME	7,263	11,281	1,077	-85%	-	-
709.000	OVERTIME	5,316	9,058	7,420	40%	5,496	10,000
715.000	SOCIAL SECURITY	13,642	11,315	9,900	-27%	4,282	7,400
716.000	OPTICAL	240	135	276	15%	255	350
718.000	DENTAL	1,428	1,835	1,764	24%	1,286	2,500
719.000	ACTIVE EE HEALTH INS.	53,464	50,035	50,642	-5%	41,794	66,800
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	3,352	6,200
719.500	ACTIVE EE PRESCR. INS.	18,464	23,996	41,888	127%	23,893	62,500
719.501	RETIREE PRESC. INS.	-	-	-	0%	-	8,000
720.000	ACTIVE EE LIFE/LTD INS.	2,234	1,253	1,074	-52%	1,090	1,550
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	11	50
722.000	PENSION PAYMENTS	10,490	15,638	18,951	81%	19,030	27,000
724.000	WORKER'S COMPENSATION	1,324	1,844	596	-55%	1,157	2,000
726.000	OPEB EXPENSE	260,207	137,636	165,188	-37%	-	270,000
728.000	OFFICE SUPPLIES	3,995	2,371	339	-92%	1,294	4,000
757.000	OPERATING SUPPLIES	12,402	15,210	29,917	141%	16,386	35,000
768.000	UNIFORMS	2,769	1,855	714	-74%	295	1,000
808.000	PROFESSIONAL SERVICES	36,175	11,346	105,931	193%	-	142,501
820.000	ENGINEERING	-	4,992	13,910	0%	3,959	5,000
853.000	TELEPHONES	18,001	17,398	9,790	-46%	-	2,000
862.000	MEMBERSHIPS	5,774	6,589	11,176	94%	6,556	9,000
864.000	CONFERENCES/WORKSHOPS	1,375	975	1,360	-1%	1,397	1,500
867.000	GAS, OIL, AND GREASE	3,892	5,969	6,337	63%	8,446	12,000
921.000	ELECTRICITY	15,394	18,417	20,426	33%	12,155	16,000
923.000	HEAT	541	969	4,281	691%	372	800
924.000	WATER PURCHASES	265,473	323,692	411,913	55%	243,077	423,392
924.001	WATER PURCH - LIFT STAT.	-	-	-	0%	-	5,000

WATER AND SEWER FUND

FUND 592

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – CONCLUDED

ACCT		PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
NO.	ACCOUNT TITLE	FY2010	FY2011	FY2012	PERCENT CHANGE	BALANCE AT FEB 28, '13	BALANCE AT JUN 30, '13
OPERATING EXPENSES - CONTINUED							
927.000	SEWAGE DISPOSAL	686,896	899,616	942,513	37%	404,756	1,095,001
930.000	W/S SYSTEM MAINTENANCE	101,702	27,772	34,761	-66%	882	30,000
931.000	BUILDING MAINTENANCE	2,152	4,470	1,220	-43%	98,437	2,000
933.000	EQUIPMENT MAINTENANCE	17,323	4,900	148,658	758%	10,193	30,000
937.000	SEWER MAINTENANCE	4,179	275	1,180	-72%	-	3,000
940.000	EQUIPMENT RENTAL	4,000	2,000	-	-100%	-	-
962.000	MISCELLANEOUS EXP.	9,405	-	526	-94%	3,814	250
968.000	DEPRECIATION	295,677	444,499	444,775	50%	-	441,402
TOTAL OPERATING EXPENSES		2,023,078	2,184,838	2,603,213	29%	964,141	2,809,677
OPERATING INCOME (LOSS)		539,506	1,185,734	303,921		657,934	175,986
NONOPERATING REVENUES (EXPENSES)							
664.230	INTEREST EARNINGS	4,426	2,130	1,907	-57%	-	2,000
968.010	AMORTIZATION	-	-	(40,914)	100%	-	(40,914)
995.000	INTEREST EXPENSE	(397,287)	(435,334)	(215,664)	-46%	(146,692)	(286,804)
995.001	BOND ISSUANCE COSTS	-	-	(62,781)	100%	-	-
999.000	TRUSTEE FEES	-	(1,591)	(513)	100%	(626)	(626)
TOTAL NONOPERATING REVENUES (EXPS.)		(392,861)	(434,795)	(317,965)		(147,318)	(326,344)
699.101	TRANSFERS IN	848,750	913,955	596,141	-30%	747,211	886,562
CAPITAL CONTRIB. - ARRA GRANT		1,689,247	-	-	-100%	-	-
NET ASSETS							
	CHANGE IN NET ASSETS	2,684,642	1,664,894	582,097		1,257,827	736,204
	BEGINNING NET ASSETS	6,661,407	9,346,049	-		10,887,269	10,887,269
	RESTATED NET ASSETS	-	-	10,305,172			
ENDING NET ASSETS, FUND 592		\$ 9,346,049	\$ 11,010,943	\$ 10,887,269	16%	\$12,145,096	\$11,623,473

WATER AND SEWER FUND

FUND 592

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCT NO. ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO		
						FORECASTED	PROJECTED	
				\$ CHANGE	% CHANGE	CHANGE	BUDGET	
OPERATING REVENUES								
643.000	WATER SALES	\$ 1,282,065	\$ 1,282,071	6	0.00%	0.00%	\$ 1,282,071	
644.000	PENALTIES	45,000	35,000	(10,000)	-22.22%	0.00%	35,000	
646.000	TURN ON FEES	1,400	1,500	100	7.14%	0.00%	1,500	
647.000	SEWAGE DISP. REVENUE	1,651,924	1,656,945	5,021	0.30%	0.00%	1,656,945	
671.000	MISCELLANEOUS	1,000	1,500	500	50.00%	0.00%	1,500	
TOTAL REVENUES			2,981,389	2,977,016	(4,373)	-0.15%	0.00%	2,977,016
OPERATING EXPENSES								
706.000	SALARIES	86,481	42,000	(44,481)	-51.43%	0.00%	42,000	
707.000	PART TIME	10,000	2,000	(8,000)	-80.00%	0.00%	2,000	
709.000	OVERTIME	10,000	10,000	-	0.00%	0.00%	10,000	
715.000	SOCIAL SECURITY	8,400	4,200	(4,200)	-50.00%	0.00%	4,200	
716.000	OPTICAL	280	130	(150)	-53.57%	0.00%	130	
718.000	DENTAL	2,500	1,275	(1,225)	-49.00%	3.92%	1,325	
719.000	ACTIVE EE HEALTH INS.	73,000	8,000	(65,000)	-89.04%	-6.25%	7,500	
719.001	RETIREE HEALTH INS.	-	43,000	43,000	100.00%	6.98%	46,000	
719.500	ACTIVE EE PRESCR. INS.	70,500	1,900	(68,600)	-97.30%	-18.42%	1,550	
719.501	RETIREE PRESC. INS.	-	26,500	26,500	100.00%	5.66%	28,000	
720.000	ACTIVE EE LIFE/LTD INS.	1,600	700	(900)	-56.25%	0.00%	700	
720.001	RETIREE LIFE/LTD INS.	-	100	100	100.00%	5.00%	105	
722.000	PENSION PAYMENTS	20,396	16,000	(4,396)	-21.55%	6.25%	17,000	
724.000	WORKER'S COMP.	2,000	550	(1,450)	-72.50%	4.55%	575	
726.000	OPEB EXPENSE	300,000	270,000	(30,000)	-10.00%	5.56%	285,000	
728.000	OFFICE SUPPLIES	5,000	5,000	-	0.00%	4.00%	5,200	
757.000	OPERATING SUPPLIES	40,000	40,000	-	0.00%	4.00%	41,600	
768.000	UNIFORMS	1,000	1,000	-	0.00%	4.00%	1,040	
808.000	PROFESSIONAL SERVICES	142,501	130,470	(12,031)	-8.44%	-4.33%	124,818	
820.000	ENGINEERING	5,000	5,000	-	0.00%	4.00%	5,200	
853.000	TELEPHONES	14,000	1,500	(12,500)	-89.29%	0.00%	1,500	
862.000	MEMBERSHIPS	9,000	7,000	(2,000)	-22.22%	5.14%	7,360	
863.000	TRAINING	-	1,500	1,500	100.00%	4.00%	1,560	
864.000	CONF./WORKSHOPS	1,500	-	(1,500)	-100.00%	0.00%	-	
867.000	GAS, OIL, AND GREASE	12,000	12,000	-	0.00%	4.00%	12,480	
921.000	ELECTRICITY	16,000	16,000	-	0.00%	4.00%	16,640	
923.000	HEAT	800	800	-	0.00%	4.00%	832	
924.000	WATER PURCHASES	423,392	428,000	4,608	1.09%	2.10%	437,000	
924.001	WATER PURCH - LIFT STAT.	-	6,000	6,000	100.00%	8.33%	6,500	

WATER AND SEWER FUND

FUND 592

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL – CONCLUDED

ACCT NO. ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO		
						FORECASTED	PROJECTED	
				NO.	ACCOUNT TITLE	BUDGET	BUDGET	\$ CHANGE
OPERATING EXPENSES - CONTINUED								
927.000	SEWAGE DISPOSAL	1,095,001	1,105,951	10,950	1.00%	2.08%	1,129,000	
930.000	W/S SYSTEM MAINT.	30,000	30,000	-	0.00%	4.00%	31,200	
931.000	BUILDING MAINTENANCE	2,000	2,000	-	0.00%	4.00%	2,080	
933.000	EQUIPMENT MAINT.	30,000	30,000	-	0.00%	4.00%	31,200	
937.000	SEWER MAINTENANCE	5,000	-	(5,000)	-100.00%	0.00%	-	
962.000	MISCELLANEOUS EXP.	250	500	250	100.00%	0.00%	500	
968.000	DEPRECIATION	441,402	441,304	(98)	-0.02%	-5.52%	416,959	
TOTAL OPERATING EXPENSES		2,859,003	2,690,380	(168,623)	-5.90%	1.05%	2,718,754	
OPERATING INCOME (LOSS)		122,386	286,636	164,250	134.21%	-9.90%	258,262	
NONOPERATING REVENUES (EXPENSES)								
664.230	INTEREST EARNINGS	2,000	1,750	(250)	-12.50%	-14.29%	1,500	
968.010	AMORTIZATION	(40,914)	(40,914)	-	0.00%	0.00%	(40,914)	
995.000	INTEREST EXPENSE	(286,804)	(267,325)	19,479	-6.79%	-11.24%	(237,287)	
999.000	TRUSTEE FEES	-	(700)	(700)	-100.00%	0.00%	(700)	
TOTAL NONOPERATING REVENUES (EXPS.)		(325,718)	(307,189)	18,529	-5.69%	-9.70%	(277,401)	
699.101	TRANSFERS IN	886,562	1,022,844	136,282	15.37%	6.34%	1,087,695	
NET ASSETS								
CHANGE IN NET ASSETS		683,230	1,002,291				1,068,556	
BEGINNING NET ASSETS		10,887,269	12,457,061				13,459,352	
ENDING NET ASSETS, FUND 592*		\$ 12,457,061	\$ 13,459,352				\$ 14,527,908	

* Beginning net assets for FY2014 uses FY2013 projected net assets, not ending net assets per FY2013 budget.

WATER AND SEWER FUND

FUND 592

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
OPERATING REVENUES				
643.000	WATER SALES	Water billings as well as fixed meter charges (rounded)	\$ 1,282,071	\$ 1,282,071
644.000	PENALTIES	Penalties charged for late payment of water and sewer bills	35,000	35,000
646.000	TURN ON FEES	Fee charged for turning water service on after a shut off has been performed	1,500	1,500
647.000	SEWAGE DISP. REV.	Sewer billings as well as IWC revenues (rounded)	1,656,945	1,656,945
671.000	MISC. REVENUE		1,500	1,500
TOTAL OPERATING REVENUES			\$ 2,977,016	\$ 2,977,016
OPERATING EXPENSES				
706.000	SALARIES	All full-time employees; 18% allocated to fund 592	\$ 42,000	\$ 42,000
		Position FTE		
		Superintendent 0.18	\$ 10,947	
		Maintenance III 0.54	23,468	
		Maintenance I 0.18	7,368	
		Contingency for alloc. corrections	217	
		0.90	42,000	
707.000	PART TIME	Position FTE HOURS	2,000	2,000
		Building Clerk 0.09 187	1,872	
		Conting. for extra hrs	128	
		0.09 187	2,000	
709.000	OVERTIME	All employees, part-time and full-time	10,000	10,000
715.000	SOCIAL SECURITY	7.65% of wages, rounded	4,200	4,200
716.000	OPTICAL	Actively covered: 0.72 Active Employees	130	130
718.000	DENTAL	Actively covered: 0.72 Active Employees	1,275	1,325
719.000	ACTIVE EE HEALTH INS.	Actively covered: 0% employee contribution in FY2014 0.72 Active Employees 20% employee contribution in FY2015	8,000	7,500
719.001	RETIREE HEALTH INS.	Actively covered: 4 Retirees	43,000	46,000
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active Medical above 0% employee contribution in FY2014 20% employee contribution in FY2015	1,900	1,550
719.501	RETIREE PRESC. INS.	Actively covered: 4 Retirees	26,500	28,000
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 0.72 Active Employees	700	700
720.001	RETIREE LIFE/LTD INS.	Actively covered: 2 Retirees	100	105
722.000	PENSION PAYMENTS	Defined Benefit Plan - Employer contribution based on % of payroll 0.90 Active Employees	16,000	17,000
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	550	575
726.000	OPEB EXPENSE	Other Post-Employment Benefit (OPEB) annual required contribution (ARC) payment, as determined by the City's third party actuarial firm in accordance with Governmental Accounting Standards Board (GASB) statement number 45. 8% of the ARC payment for the City is allocated to the Water and Sewer Fund based on number of retirees.	270,000	285,000

WATER AND SEWER FUND

FUND 592

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONTINUED

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
OPERATING EXPENSES - CONTINUED				
728.000	OFFICE SUPPLIES	Miscellaneous supplies	\$ 5,000	\$ 5,200
757.000	OPERATING SUPPLIES	Various incidentals and items for water and sewer department use with useful lives of less than one year.	40,000	41,600
768.000	UNIFORMS	Third party contractors' charges to the City for DPW uniform cleanings; the total charge is allocated between the DPW and the Water and Sewer Fund.	1,000	1,040
808.000	PROFESSIONAL SERV.	Charges to the Water and Sewer Fund for certain admin and professional charges, such as an allocation of lead management positions at the City (City Manager/Finance Director), as well as allocated external charges, such as audit and legal fees.	130,470	124,818
820.000	ENGINEERING	Engineering costs for various water and sewer projects other than such fees allocated to major capital expenditures, which are capitalized as part of the total cost of the project and included in the fund's capital assets.	5,000	5,200
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	1,500	1,500
862.000	MEMBERSHIPS	Annual Public Water Supply - Michigan DEQ \$ 3,000 Clinton River Watershed Council 1,000 SEMCOG Water Quality 500 Annual MDEQ Storm Water Discharge Permit 2,500 7,000	7,000	7,360
863.000	TRAINING	Water and Sewer related training seminars and conferences	1,500	1,560
867.000	GAS, OIL, AND GREASE	Fuel for Water and Sewer vehicles.	12,000	12,480
921.000	ELECTRICITY	Electric bills for the Lift Station and Meter Pits	16,000	16,640
923.000	HEAT	Heating bills for the Lift Station	800	832
924.000	WATER PURCHASES	Purchases of water from the Detroit Water and Sewerage Department (DWSD). Projected to increase by approximately 1% per preliminary rates proposed by DWSD for fiscal year 2014. The City projects an increase of just over 2% in fiscal year 2015 based on CPI and inflation projections along with an economically flat increase in DWSD's costs of providing service.	428,000	437,000
924.001	WAT. PURCH. - LIFT	City water purchases for the City Lift Station	6,000	6,500
927.000	SEWAGE DISPOSAL	Purchases of sewage disposal services from DWSD. See explanation of forecasted changes in charges, which mirror those explained in 924.000 Water Purchases above.	1,105,951	1,129,000
930.000	W/S SYSTEM MAINT.	Costs associated with water main maintenance and repairs	30,000	31,200
931.000	BUILDING MAINT.	Routine maintenance and repairs to the Lift Station	2,000	2,080
933.000	EQUIPMENT MAINT.	Maintenance of Water and Sewer vehicles and equipment; commonly repaired with parts by the City's part-time mechanic or sent out to the City of Troy. Troy then invoices the City.	30,000	31,200
962.000	MISCELLANEOUS		500	500
968.000	DEPRECIATION	Depreciation expense recorded into operating expenses per Generally Accepted Accounting Principals (GAAP) for full accrual basis of accounting, the convention required for enterprise funds in accordance with GASB statement number 34.	441,304	416,959
TOTAL OPERATING EXPENSES			\$ 2,690,380	\$ 2,718,754

WATER AND SEWER FUND

FUND 592

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED

ACCT.			BUDGETED AMOUNT	
NO	ACCOUNT TITLE	DETAIL	FY2014	FY2015
OPERATING INCOME			\$ 286,636	\$ 258,262
NONOPERATING REVENUES (EXPENSES)				
664.230	INTEREST EARNINGS	Bank interest earned. Allocated across all funds annually based upon pooled cash holdings in each fund at fiscal year end.	1,750	1,500
968.010	AMORTIZATION	Amortization of deferred charges related to previous bond issuances	(40,914)	(40,914)
995.000	INTEREST EXPENSE	Bond interest expenses (2004 and 2011 Refunding Bonds; 2009 SRF Bonds). See Debt Analysis section of the operating budget for more information.	(267,325)	(237,287)
999.000	TRUSTEE FEES	Fees paid to third party trustee administering payment of bonds 'paid off' with the issuance of refunding bonds. These 'paid off' bonds are not recorded on the face of the City's financial statements and are known as 'defeased' bonds.	(700)	(700)
TOTAL NONOPERATING REVENUES (EXPENSES)			(307,189)	(277,401)
699.101	TRANSFERS IN	Transfer in from the Debt Service Fund for the principal payments of the 2004 and 2011 General Obligation Refunding Bonds as well as the interest payments for the 2010 State Revolving Fund (SRF) Wastewater Bonds. See the Debt Analysis section of the Operating Budget for more information.	1,022,844	1,087,695
CHANGE IN NET ASSETS, FUND 592			\$ 1,002,291	\$ 1,068,556

SOLID WASTE DISPOSAL FUND

FUND 596

FUND INTRODUCTION / RATES AND ANALYSIS

The Solid Waste Disposal Fund is used to track the cost of providing garbage service to the City as well as to track the collections of garbage fees from users. The City has contracted with a third-party private contractor to provide trash pickup and recycling service. As a result, City residents enjoy garbage and recycling pickup service without the significant wage and labor benefit packages Cities that chose to keep garbage service 'in-house' must contend with. The City is currently negotiating a new contract for the budget years under review. Initial negotiations indicate that the contract cost of garbage and recycling pickup will be roughly equal to costs in the current contract.

The City charges a flat charge for garbage service, charged every two months and included in the Water and Sewer billing. There is no tax millage for garbage service.

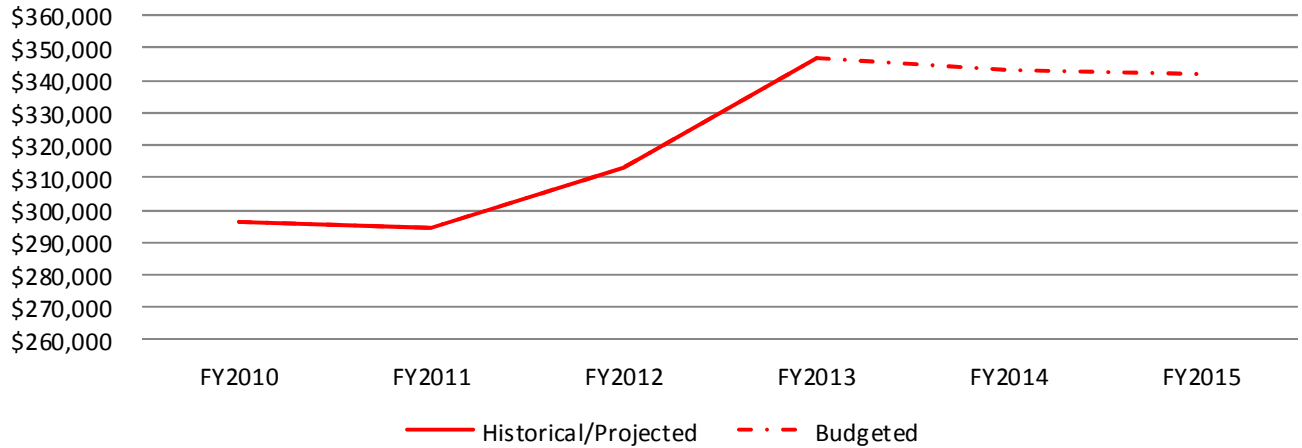
The garbage rate has remained the same for fiscal year 2014 (no increase or decrease). The charge for garbage service is \$12.00 per month, or \$24.00 per billing, which represents two months of garbage service. The annual rate is \$144.

SOLID WASTE DISPOSAL FUND

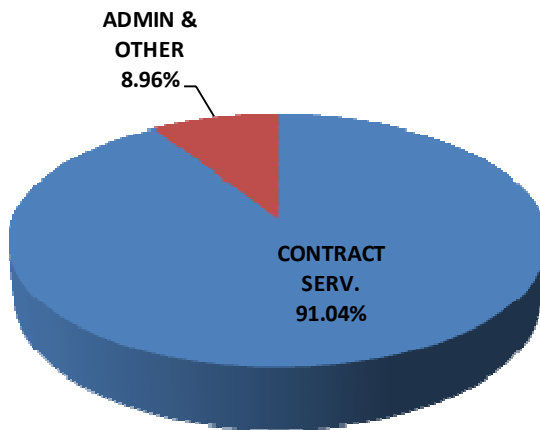
FUND 596

FUND DASHBOARD

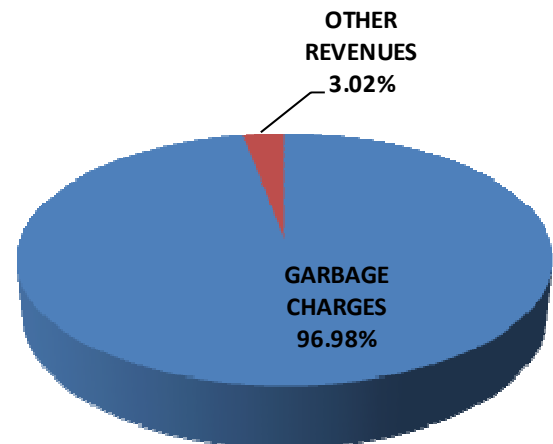
Operating Expenses, Historical and Budgeted - FY10 - FY15



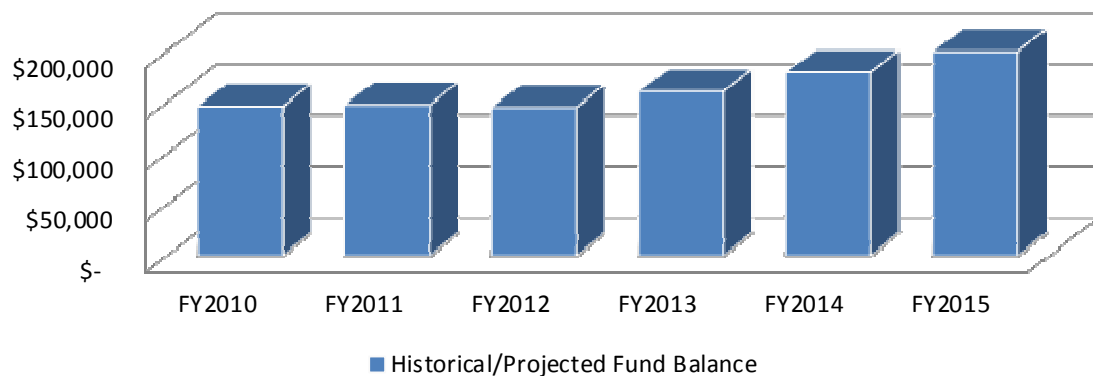
Expenses by Type, 2014 Budget



Revenues by Type, 2014 Budget



Historical and Projected Net Assets (Includes Invested in Capital Assets, Net of Related Debt)



SOLID WASTE DISPOSAL FUND

FUND 596

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '13	PROJECTED BALANCE AT JUN 30, '13
		FY2010	FY2011	FY2012			
OPERATING REVENUES							
643.000	SW SERVICE SALES	\$ 225,174	\$ 286,556	\$ 311,055	38%	\$ 166,083	\$ 350,964
644.000	PENALTIES	9,018	6,944	5,766	-36%	3,066	4,000
671.000	MISCELLANEOUS	2,708	1,866	2,873	6%	6,912	6,940
TOTAL REVENUES		236,900	295,366	319,694	35%	176,061	361,904
OPERATING EXPENSES							
808.000	PROFESSIONAL SERVICES	6,500	5,875	20,768	220%	-	30,768
818.000	SOLID WASTE DISPOSAL	287,219	286,398	292,457	2%	183,573	313,139
962.000	MISCELLANEOUS EXP.	2,851	2,111	-	-100%	-	3,000
TOTAL OPERATING EXPENSES		296,570	294,384	313,225	6%	183,573	346,907
OPERATING INCOME (LOSS)		(59,670)	982	6,469		(7,512)	14,997
NONOPERATING REVENUES (EXPENSES)							
664.230	INTEREST EARNINGS	1,131	544	148	-87%	-	250
NET ASSETS							
	CHANGE IN NET ASSETS	(58,539)	1,526	6,617		(7,512)	15,247
	BEGINNING NET ASSETS	204,796	146,257	-		145,264	145,264
	RESTATED NET ASSETS	-	-	138,647		-	-
ENDING NET ASSETS, FUND 596		\$ 146,257	\$ 147,783	\$ 145,264	-1%	\$ 137,752	\$ 160,511

SOLID WASTE DISPOSAL FUND

FUND 596

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCT NO. ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO	
						FORECASTED	PROJECTED
				CHANGE	BUDGET		
<u>OPERATING REVENUES</u>							
643.000	SW SERVICE SALES	\$ 350,964	\$ 350,964	-	0.00%	0.00%	\$ 350,964
644.000	PENALTIES	-	4,000	4,000	0.00%	0.00%	4,000
671.000	MISCELLANEOUS	-	6,940	6,940	100.00%	0.00%	6,940
TOTAL REVENUES		350,964	361,904	10,940	3.12%	0.00%	361,904
<u>OPERATING EXPENSES</u>							
808.000	PROFESSIONAL SERVICES	30,768	27,760	(3,008)	-9.78%	-5.09%	26,347
818.000	SOLID WASTE DISPOSAL	313,139	312,500	(639)	-0.20%	0.00%	312,500
962.000	MISCELLANEOUS EXP.	3,000	3,000	-	0.00%	0.00%	3,000
TOTAL OPERATING EXPENSES		346,907	343,260	(3,647)	-1.05%	-0.41%	341,847
OPERATING INCOME		4,057	18,644	14,587	359.55%	7.58%	20,057
<u>NONOPERATING REVENUES (EXPENSES)</u>							
664.230	INTEREST EARNINGS	250	250	-	0.00%	0.00%	250
<u>NET ASSETS</u>							
CHANGE IN NET ASSETS		4,307	18,894				20,307
BEGINNING NET ASSETS		145,264	160,511				179,405
ENDING NET ASSETS, FUND 596*			\$ 149,571	\$ 179,405			\$ 199,712

* Beginning net assets for FY2014 uses FY2013 projected net assets, not ending net assets per FY2013 budget.

SOLID WASTE DISPOSAL FUND

FUND 596

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT	
			FY2014	FY2015
<u>OPERATING REVENUES</u>				
643.000	SW SERVICE SALES	Garbage billings	\$ 350,964	\$ 350,964
644.000	PENALTIES	Penalties charged for late payment of garbage bills	4,000	4,000
671.000	MISCELLANEOUS		6,940	6,940
TOTAL OPERATING REVENUES			361,904	361,904
<u>OPERATING EXPENSES</u>				
808.000	PROF. SERVICES	Charges to the Solid Waste Fund for certain admin and professional charges, such as an allocation of lead management positions at the City (City Manager/Finance Director), as well as allocated external charges, such as audit and legal fees.	27,760	26,347
818.000	SOLID WASTE DISP.	Cost of the contract to the City's third party contractor charged with providing garbage and recycling service to the City.	312,500	312,500
962.000	MISCELLANEOUS EXP.		3,000	3,000
TOTAL OPERATING EXPENSES			343,260	341,847
OPERATING INCOME			18,644	20,057
<u>NONOPERATING REVENUES (EXPENSES)</u>				
664.230	INTEREST EARNINGS	Bank interest earned. Allocated across all funds annually based upon pooled cash holdings in each fund at fiscal year end.	250	250
CHANGE IN NET ASSETS, FUND 596			\$ 18,894	\$ 20,307

DOWNTOWN DEVELOPMENT AUTHORITY (DDA)

FUND 248

FUND INTRODUCTION

The Downtown Development Authority (DDA), a component unit of the City of Center Line, was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and to promote economic growth within the downtown district. The DDA's governing body, consisting of eleven (11) individuals, is selected by the City Council. In addition, the DDA's budget is subject to approval by the City Council, thus the Authority's inclusion in the City's budget document.

The DDA is formed under the Michigan Tax Increment Finance Authority (TIFA) Act. It is funded through 'captures' of tax revenues paid by those businesses within the downtown district that would otherwise be paid to Macomb County or Macomb Community College. Under the TIFA Act, tax revenues are collected by establishing a base taxable value for each parcel in the DDA and then 'capturing' the difference between that base taxable value and the higher taxable value the property hopefully attains via improvement programs initiated by the DDA.

Like many Tax Increment Finance Authorities (TIFA's) in Michigan, the Center Line DDA's tax captures have been severely hit in recent years as a result of the loss of property value, which has translated to the loss of taxable value. For example, in fiscal year 2014, the City's taxable values will go down by approximately 11% - 14%. For the DDA, because these losses are all coming out of the gains the DDA district saw in previous years, the actual loss of tax revenues is significantly higher to the DDA than to the City's regular tax rolls.

For fiscal year 2014, the DDA is projected to lose 63% of its tax revenues. In fiscal year 2015, it is projected that the DDA tax roll will hit zero, meaning that the DDA will no longer capture taxes beginning in that year. Under the TIFA Act, the DDA will be entitled to spend its remaining net assets on hand before being dissolved.

MISSION STATEMENT

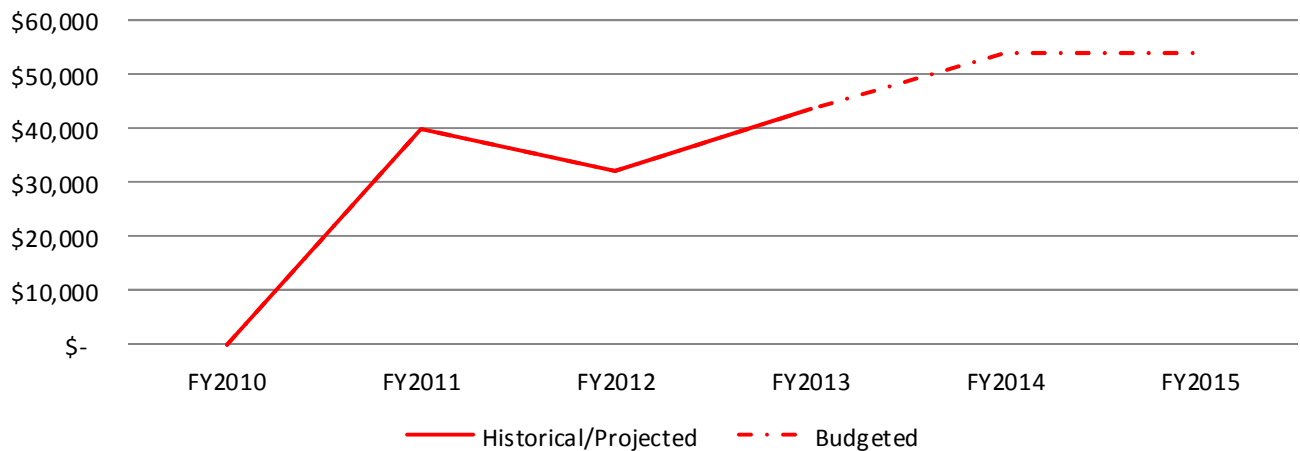
The mission of the Center Line Downtown Development Authority is to encourage sustainable commercial development of the Downtown Development District by helping current businesses grow and encouraging the development of new businesses.

DOWNTOWN DEVELOPMENT AUTHORITY (DDA)

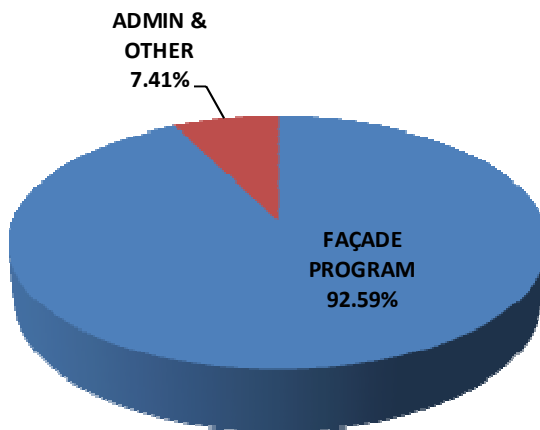
FUND 248

FUND DASHBOARD

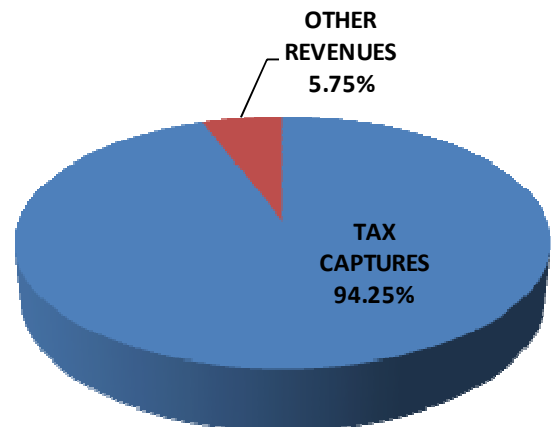
Operating Expenses, Historical and Budgeted - FY10 - FY15



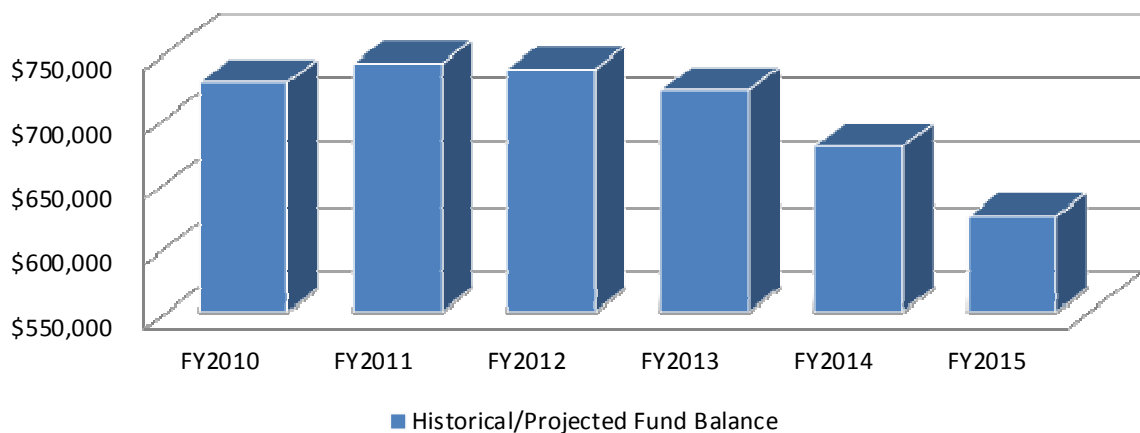
Expenses by Type, 2014 Budget



Revenues by Type, 2014 Budget



Historical and Projected Net Assets



DOWNTOWN DEVELOPMENT AUTHORITY (DDA)

FUND 248

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
		FY2010	FY2011	FY2012	PERCENT CHANGE	BALANCE AT FEB 28, '13	BALANCE AT JUN 30, '13
OPERATING REVENUES							
402.003	DDA TAX CAPTURE	\$ 59,457	\$ 49,153	\$ 26,690	-55%	\$ 26,675	\$ 26,675
671.000	MISCELLANEOUS	-	-	-	0%	-	-
TOTAL REVENUES		59,457	49,153	26,690	-55%	26,675	26,675
OPERATING EXPENSES							
752.000	FAÇADE PROGRAM	-	38,356	32,153	100%	18,556	30,000
753.000	DOWNTOWN BEAUTIF.	-	-	-	0%	-	10,000
808.000	PROFESSIONAL SERVICES	-	-	-	0%	3,000	3,000
962.000	MISCELLANEOUS EXP.	-	1,698	163	100%	-	500
TOTAL OPERATING EXPENSES		-	40,054	32,316	100%	21,556	43,500
OPERATING INCOME (LOSS)		59,457	9,099	(5,626)		5,119	(16,825)
NONOPERATING REVENUES (EXPENSES)							
664.230	INTEREST EARNINGS	10,954	5,271	1,140	-90%	-	749
NET ASSETS							
CHANGE IN NET ASSETS		70,411	14,370	(4,486)		5,119	(16,076)
BEGINNING NET ASSETS		656,569	726,980	741,350		736,864	736,864
ENDING NET ASSETS, FUND 248		\$ 726,980	\$ 741,350	\$ 736,864	1%	\$ 741,983	\$ 720,788

DOWNTOWN DEVELOPMENT AUTHORITY (DDA)

FUND 248

BUDGET DETAIL

FISCAL YEAR 2014 AND 2015 APPROVED BUDGET DETAIL

ACCT NO. ACCOUNT TITLE		CURRENT YEAR BUDGET	APPROVED FY2014 BUDGET	BUDGETED CHANGE		FY2015 MEMO	
						FORECASTED	PROJECTED
				\$ CHANGE	% CHANGE	CHANGE	BUDGET
<u>OPERATING REVENUES</u>							
402.003	DDA TAX CAPTURE	\$ 26,674	\$ 9,830	(16,844)	-63.15%	-100.00%	\$ -
TOTAL REVENUES		26,674	9,830	(16,844)	-63.15%	-100.00%	-
<u>OPERATING EXPENSES</u>							
752.000	FAÇADE PROGRAM	58,000	50,000	(8,000)	-13.79%	0.00%	50,000
808.000	PROFESSIONAL SERVICES	-	3,000	3,000	100.00%	0.00%	3,000
862.000	MEMBERSHIPS	-	500	500	100.00%	0.00%	500
962.000	MISCELLANEOUS EXP.	500	500	-	0.00%	0.00%	500
TOTAL OPERATING EXPENSES		58,500	54,000	(4,500)	-7.69%	0.00%	54,000
OPERATING INCOME		(31,826)	(44,170)	(12,344)	38.79%	22.25%	(54,000)
<u>NONOPERATING REVENUES (EXPENSES)</u>							
664.230	INTEREST EARNINGS	-	600	600	100.00%	-16.67%	500
<u>NET ASSETS</u>							
CHANGE IN NET ASSETS		(31,826)	(43,570)				(53,500)
BEGINNING NET ASSETS		736,864	720,788				677,218
ENDING NET ASSETS, FUND 248*			\$ 705,038	\$ 677,218			\$ 623,718

* Beginning net assets for FY2014 uses FY2013 projected net assets, not ending net assets per FY2013 budget.

DEBT SERVICE FUND

FUND 301

FUND INTRODUCTION AND DEBT ANALYSIS

The Debt Service Fund was established in fiscal year 2013 in order to more transparently record and report debt service costs and debt millage tax revenues by reporting them separately from the General Fund. The following is a schedule of all City debt service. Debt service payments from the Water and Sewer Fund which are covered by the debt service tax levy are reimbursed by the debt service fund via a transfer out to the Water and Sewer Fund.

City of Center Line Budget Years 2014 and 2015 Debt Analysis - Long Term Debt Obligation Summary Schedule

Years Ending June 30	<u>Governmental Activities (Debt Service Fund)</u>			<u>Business-type Activities (Water & Sewer Fund)</u>		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 119,481	\$ 24,317	\$ 143,798	\$ 970,519	\$ 269,627	\$ 1,240,146
2015	<u>119,481</u>	<u>20,554</u>	<u>140,035</u>	<u>1,065,519</u>	<u>244,728</u>	<u>1,310,247</u>
Total	<u>\$ 238,962</u>	<u>\$ 44,871</u>	<u>\$ 283,833</u>	<u>\$ 2,036,038</u>	<u>\$ 514,355</u>	<u>\$ 2,550,393</u>

The following schedule shows the bond issuances covered by the debt service tax levy.

City of Center Line Budget Years 2014 and 2015 Debt Analysis - Schedule of Debt Service Millage Coverage

DEBT ISSUE	PRINCIPAL	INTEREST	TOTAL	COVERED BY DEBT MILLAGE	PERCENT COVERED	FUNDING SOURCE, IF UNCOVERED
<i><u>Budget Year 2014</u></i>						
2004 General Obligation Refunding	\$ 425,000	\$ 86,498	\$ 511,498	\$ 511,498	100.00	N/A
2009 State Revolving Wastewater	215,000	113,296	328,296	113,296	34.51	Water/Sewer Fund
2011 General Obligation Refunding	<u>450,000</u>	<u>94,150</u>	<u>544,150</u>	<u>544,150</u>	<u>100.00</u>	N/A
	<u>\$ 1,090,000</u>	<u>\$ 293,944</u>	<u>\$ 1,383,944</u>	<u>\$ 1,168,944</u>	<u>84.46</u>	
<i><u>Budget Year 2015</u></i>						
2004 General Obligation Refunding	\$ 425,000	\$ 73,110	\$ 498,110	\$ 498,110	100.00	N/A
2009 State Revolving Wastewater	220,000	107,921	327,921	107,921	32.91	Water/Sewer Fund
2011 General Obligation Refunding	<u>540,000</u>	<u>84,250</u>	<u>624,250</u>	<u>624,250</u>	<u>100.00</u>	N/A
	<u>\$ 1,185,000</u>	<u>\$ 265,281</u>	<u>\$ 1,450,281</u>	<u>\$ 1,230,281</u>	<u>84.83</u>	

DEBT SERVICE FUND

FUND 301

LEGAL DEBT MARGINS

City of Center Line Budget Year 2014
COMPUTATION OF PROJECTED LEGAL DEBT MARGIN
Computed as of July 1, 2014

State Taxable Assessed Value (Forecasted)		
Real property		\$ 121,165,041
Personal property		32,500,632
Industrial facilities ⁽¹⁾		<u>2,303,161</u>
Total taxable assessed value		<u><u>\$ 155,968,834</u></u>
Debt Limit		
10% of State equalized assessed value		\$ 15,596,883
Amount of Debt Applicable to Debt Limit		
Total bonded debt	\$ 11,090,000	
Less:		
Amount available in debt service funds	25,000	
State Revolving Fund (SRF) Wastewater bonds	<u>4,645,000</u>	
Total amount of debt applicable to debt limit		<u>6,420,000</u>
Legal debt margin		<u><u>\$ 9,176,883</u></u>

Note:

(1) Adjusted to State Equalized Equivalent

Bonds which are not required to be included in this computation of net indebtedness, according to

Public Act 279 of 1909, as amended, are:

- A. Special assessment bonds
- B. Mortgage bonds
- C. Motor vehicle highway fund bonds
- D. Revenue bonds
- E. Bonds issued, or contracts or assessment obligation, incurred to comply with an order of the Water Resources Commission or a court of competent jurisdiction.
- F. Other obligations incurred for water supply, sewage, and drainage or refuse disposal projects necessary to protect the public health by abating pollution.

DEBT SERVICE FUND

FUND 301

LEGAL DEBT MARGINS

City of Center Line Budget Year 2015
COMPUTATION OF PROJECTED LEGAL DEBT MARGIN
Computed as of July 1, 2015

State Taxable Assessed Value (Forecasted)		
Real property		\$ 115,106,789
Personal property		29,295,226
Industrial facilities ⁽¹⁾		<u>1,625,655</u>
 Total taxable assessed value		 <u><u>\$ 146,027,670</u></u>
 Debt Limit		
10% of State equalized assessed value		\$ 14,602,767
 Amount of Debt Applicable to Debt Limit		
Total bonded debt	\$ 9,990,000	
 Less:		
Amount available in debt service funds	25,000	
State Revolving Fund (SRF) Wastewater bonds	<u>4,420,000</u>	
 Total amount of debt applicable to debt limit		 <u><u>5,545,000</u></u>
 Legal debt margin		 <u><u>\$ 9,057,767</u></u>

Note:

(1) Adjusted to State Equalized Equivalent

Bonds which are not required to be included in this computation of net indebtedness, according to Public Act 279 of 1909, as amended, are:

- A. Special assessment bonds
- B. Mortgage bonds
- C. Motor vehicle highway fund bonds
- D. Revenue bonds
- E. Bonds issued, or contracts or assessment obligation, incurred to comply with an order of the Water Resources Commission or a court of competent jurisdiction.
- F. Other obligations incurred for water supply, sewage, and drainage or refuse disposal projects necessary to protect the public health by abating pollution.

DEBT SERVICE FUND

FUND 301

LONG TERM DEBT SCHEDULES

UNLIMITED TAX GENERAL OBLIGATION BONDS (COVERED BY DEBT MILLAGE)
2004 REFUNDING BONDS (OF 1986, 1996, 1998 & 2000 UTGO BONDS)

Issue Date: April 7, 2004
Amount of Issue: \$ 5,300,000
Principal Due: October 1
Interest Due: October 1 April 1
Pymt Source: See "Payment Allocation"

Date	Principal	Interest	Fiscal Year Total Payment	Interest Rate	PAYMENT ALLOCATION			
					W&S FUND PRIN	W&S FUND INT	DEBT SERVICE FUND PRIN	DEBT SERVICE FUND INT
10/1/2013	\$ 425,000.00	\$ 46,542.50		3.100%	\$ 305,518.87	\$ 33,457.91	\$ 119,481.13	\$ 13,084.59
4/1/2014	-	39,955.00	\$ 511,497.50	3.100%	-	28,722.37	-	11,232.63
10/1/2014	425,000.00	39,955.00		3.200%	305,518.87	28,722.37	119,481.13	11,232.63
4/1/2015	-	33,155.00	498,110.00	3.200%	-	23,834.07	-	9,320.93
10/1/2015	455,000.00	33,155.00		3.300%	327,084.91	23,834.07	127,915.09	9,320.93
4/1/2016	-	25,647.50	513,802.50	3.300%	-	18,437.17	-	7,210.33
10/1/2016	390,000.00	25,647.50		3.400%	280,358.49	18,437.17	109,641.51	7,210.33
4/1/2017	-	19,017.50	434,665.00	3.400%	-	13,671.07	-	5,346.43
10/1/2017	385,000.00	19,017.50		3.500%	276,764.15	13,671.07	108,235.85	5,346.43
4/1/2018	-	12,280.00	416,297.50	3.500%	-	8,827.70	-	3,452.30
10/1/2018	330,000.00	12,280.00		3.700%	237,226.42	8,827.70	92,773.58	3,452.30
4/1/2019	-	6,175.00	348,455.00	3.700%	-	4,439.01	-	1,735.99
10/1/2019	325,000.00	6,175.00	331,175.00	3.800%	233,632.08	4,439.01	91,367.92	1,735.99
	<u>\$ 2,735,000.00</u>	<u>\$ 319,002.50</u>	<u>\$ 3,054,002.50</u>		<u>\$ 1,966,103.79</u>	<u>\$ 229,320.69</u>	<u>\$ 768,896.21</u>	<u>\$ 89,681.81</u>

DEBT SERVICE FUND

FUND 301

LONG TERM DEBT SCHEDULES

UNLIMITED TAX GENERAL OBLIGATION BONDS (COVERED BY DEBT MILLAGE) 2011 REFUNDING BONDS (OF 1998B and 2002 UTGO BONDS)

Issue Date: August 23, 2011
 Amount of Issue: \$ 4,005,000
 Principal Due: October 1
 Interest Due: October 1 April 1
 Pymt Source: Water & Sewer Fund

Date	Principal	Interest	Fiscal Year Total Payment	Interest Rate
10/1/2013	\$ 450,000.00	\$ 49,325.00		2.000%
4/1/2014	-	44,825.00	\$ 544,150.00	2.000%
10/1/2014	540,000.00	44,825.00		2.000%
4/1/2015	-	39,425.00	624,250.00	2.000%
10/1/2015	550,000.00	39,425.00		2.000%
4/1/2016	-	33,925.00	623,350.00	2.000%
10/1/2016	600,000.00	33,925.00		3.000%
4/1/2017	-	24,925.00	658,850.00	3.000%
10/1/2017	640,000.00	24,925.00		3.000%
4/1/2018	-	15,325.00	680,250.00	3.000%
10/1/2018	655,000.00	15,325.00		3.000%
4/1/2019	-	5,500.00	675,825.00	3.000%
10/1/2019	275,000.00	5,500.00	280,500.00	4.000%
	<u>\$ 3,710,000.00</u>	<u>\$ 377,175.00</u>	<u>\$ 4,087,175.00</u>	

DEBT SERVICE FUND

FUND 301

LONG TERM DEBT SCHEDULES

MICHIGAN MUNICIPAL BOND AUTHORITY

FINAL CLEAN WATER PROGRAM SCHEDULE

*City of Center Line Project 5345-01**

Date of Issue: 04/17/2009

Loan Summary

Date	Principal	Interest (2.50%)	Debt Service	Annual Debt Service	Disbursements	Outstanding Balance
10/01/2013	-	56,648.14	56,648.14	-	-	4,531,851.00
04/01/2014	215,000.00	56,648.14	271,648.14	328,296.28	-	4,316,851.00
10/01/2014	-	53,960.64	53,960.64	-	-	4,316,851.00
04/01/2015	220,000.00	53,960.64	273,960.64	327,921.28	-	4,096,851.00
10/01/2015	-	51,210.64	51,210.64	-	-	4,096,851.00
04/01/2016	225,000.00	51,210.64	276,210.64	327,421.28	-	3,871,851.00
10/01/2016	-	48,398.14	48,398.14	-	-	3,871,851.00
04/01/2017	230,000.00	48,398.14	278,398.14	326,796.28	-	3,641,851.00
10/01/2017	-	45,523.14	45,523.14	-	-	3,641,851.00
04/01/2018	240,000.00	45,523.14	285,523.14	331,046.28	-	3,401,851.00
10/01/2018	-	42,523.14	42,523.14	-	-	3,401,851.00
04/01/2019	245,000.00	42,523.14	287,523.14	330,046.28	-	3,156,851.00
10/01/2019	-	39,460.64	39,460.64	-	-	3,156,851.00
04/01/2020	255,000.00	39,460.64	294,460.64	333,921.28	-	2,901,851.00
10/01/2020	-	36,273.14	36,273.14	-	-	2,901,851.00
04/01/2021	260,000.00	36,273.14	296,273.14	332,546.28	-	2,641,851.00
10/01/2021	-	33,023.14	33,023.14	-	-	2,641,851.00
04/01/2022	265,000.00	33,023.14	298,023.14	331,046.28	-	2,376,851.00
10/01/2022	-	29,710.64	29,710.64	-	-	2,376,851.00
04/01/2023	275,000.00	29,710.64	304,710.64	334,421.28	-	2,101,851.00
10/01/2023	-	26,273.14	26,273.14	-	-	2,101,851.00
04/01/2024	280,000.00	26,273.14	306,273.14	332,546.28	-	1,821,851.00
10/01/2024	-	22,773.14	22,773.14	-	-	1,821,851.00
04/01/2025	285,000.00	22,773.14	307,773.14	330,546.28	-	1,536,851.00
10/01/2025	-	19,210.64	19,210.64	-	-	1,536,851.00
04/01/2026	295,000.00	19,210.64	314,210.64	333,421.28	-	1,241,851.00
10/01/2026	-	15,523.14	15,523.14	-	-	1,241,851.00
04/01/2027	300,000.00	15,523.14	315,523.14	331,046.28	-	941,851.00
10/01/2027	-	11,773.14	11,773.14	-	-	941,851.00
04/01/2028	310,000.00	11,773.14	321,773.14	333,546.28	-	631,851.00
10/01/2028	-	7,898.14	7,898.14	-	-	631,851.00
04/01/2029	310,000.00	7,898.14	317,898.14	325,796.28	-	321,851.00
10/01/2029	-	4,023.14	4,023.14	-	-	321,851.00
04/01/2030	321,851.00	4,023.14	325,874.14	329,897.28	-	-
Total	\$4,531,851.00	\$1,088,411.76	\$5,620,262.76	\$5,620,262.76	-	-

DEBT SERVICE FUND
FUND 301
BUDGET DETAIL

ACCT NO. ACCOUNT TITLE		ACTUAL	PROJECTED	APPROVED	FY2015 MEMO	
		BALANCE AT MAR 31, '13	BALANCE AT JUN 30, '13	FY2014 BUDGET	FORECASTED CHANGE	PROJECTED BUDGET
REVENUES						
402.000	REAL PROPERTY TAXES	\$ 986,442	\$ 1,051,485	\$ 944,951	6.61%	\$ 1,007,406
410.000	PERSONAL PROP.TAXES	245,253	246,844	222,120	-0.08%	221,948
437.000	IFT TAXES	8,052	8,052	8,173	3.72%	8,477
TOTAL REVENUES		1,239,747	1,306,381	1,175,244	5.33%	1,237,831
EXPENDITURES						
992.002	G.O. REFUNDING 2004	119,481	119,481	119,482	0.00%	119,482
994.002	TRUSTEE FEES	174	1,625	1,600	0.00%	1,600
995.000	INTEREST EXPENSE	27,887	28,321	24,318	-15.48%	20,554
TOTAL EXPENDITURES		147,542	149,427	145,400	-5.21%	141,636
EXCESS OF REVENUES OVER EXPENDITURES		1,092,205	1,156,954	1,029,844	6.44%	1,096,195
OTHER FINANCING (USES)						
999.101	TRANSFERS OUT - GEN. FUND	(164,825)	(164,825)	-	0.00%	-
994.002	TRANS. OUT - W&S FUND	(888,330)	(886,562)	(1,022,844)	6.34%	(1,087,695)
TOTAL OTHER FINANCING (USES)		(1,053,155)	(1,051,387)	(1,022,844)	6.34%	(1,087,695)
FUND EQUITY						
CHANGE IN FUND BALANCE		39,050	105,567	7,000		8,500
BEGINNING FUND BALANCE		-	-	105,567		112,567
ENDING FUND BALANCE, FUND 301		\$ 39,050	\$ 105,567	\$ 112,567	14.68%	\$ 121,067

POSITION (LABOR) BUDGET

Like most municipalities, the City of Center Line's major expense is labor. While wages are a significant component of labor, other components of labor such as health care and employer pension contributions, can add significantly to the true cost of an employee. Position budgeting answers the question, 'how much does an employee cost to the City?'

In the worsening economic times the City and region have seen over the past five years, labor has been reduced by attrition (voluntary retirement and resignations) as well as by layoffs. In a labor environment where full time positions are increasingly being phased out and replaced with multiple part time positions, it has become more difficult to track staffing levels. As a result, the calculation of a "Full Time Equivalent" (FTE) is an essential part of human resource management.

The calculation of FTE's allows the City's department heads and management to determine current staffing levels and when calculated periodically, allows for a trend analysis to be performed. While there are many uses for this information, in a recovering economy one would use FTE calculated annually over a five year period to answer the question 'which department most needs additional staffing?' Although other considerations, such as a programming budget, should be considered when determining staffing needs, FTE levels are a key part of responsible human resource management decision making.

The following table shows FTE's by department for fiscal years 2014 and 2015.

City of Center Line Budget Years 2014 and 2015
Position Budget Summary - Full Time Equivalents (FTE's) by Department

DEPARTMENT	FTE's		PERCENT OF TOTAL	
	BUDGET YEAR 2014	BUDGET YEAR 2015	BUDGET YEAR 2014	BUDGET YEAR 2015
Legislative (City Council)	-	-	-	-
District Court	-	-	-	-
Assessing	-	-	-	-
City Manager & Clerk	4.45	4.45	8.58	8.56
Finance & Treasury	1.25	1.25	2.41	2.40
Other General Government	0.48	0.48	0.93	0.92
Public Safety	26.43	26.43	50.97	50.86
Building / Protective Inspection	1.72	1.72	3.32	3.31
Public Works	9.15	9.15	17.65	17.60
Parks and Recreation	4.20	4.20	8.10	8.08
Center Line Public Library	4.17	4.30	8.04	8.27
TOTAL, CITY-WIDE FTE's	51.85	51.98	100.00	100.00

POSITION (LABOR) BUDGET

In the following two tables, the total cost of labor is calculated by department and the top ten highest cost positions are presented.

City of Center Line Budget Years 2014 and 2015
Position Budget Summary - Total Cost by Department

DEPARTMENT	BUDGET YEAR 2014	BUDGET YEAR 2015	PERCENT CHANGE	PERCENT OF TOTAL (BUDGET YEAR)	
				2014	2015
Legislative (City Council)	\$ 18,100	\$ 18,100	-	0.47	0.46
District Court	-	-	-	-	-
Assessing	-	-	-	-	-
City Manager & Clerk	229,575	230,750	0.51	5.94	5.89
Finance & Treasury	130,779	131,219	0.34	3.38	3.35
Other General Government	15,825	15,850	0.16	0.41	0.40
Public Safety	2,588,307	2,635,800	1.83	66.96	67.32
Building / Protective Inspection	132,125	132,350	0.17	3.42	3.38
Public Works	540,170	538,495	(0.31)	13.97	13.75
Parks and Recreation	97,400	97,450	0.05	2.52	2.49
Center Line Public Library	113,300	115,415	1.87	2.93	2.95
TOTAL LABOR COST	\$ 3,865,581	\$ 3,915,429	1.29	100	100

City of Center Line Budget Years 2014 and 2015
Top Ten Highest Total Compensated Positions
(Ranked by Total Annual Cost to the City)

RANK	DEPARTMENT	UNION	POSITION	# OF EMPLOYEES	ANNUAL EMPLOYEE COMPENSATION	ANNUAL COST OF EMPLOYEE BENEFITS	TOTAL ANNUAL COST TO THE CITY
1	Public Safety	COAM	Officer - Lieutenant	2	\$ 90,690	\$ 61,340	\$ 152,030
2	Public Safety	COAM	Officer - Sergeant	2	83,673	57,925	141,598
3	Public Safety	POAM	Officer - Corporal	3	77,816	55,625	133,441
4	Public Safety	POAM	Officer - Officer V	8	71,380	52,429	123,809
5	Treasury	N/A	Finance Director & Treasurer	1	74,690	42,880	117,570
6	Public Safety	POAM	Officer - Officer IV	1	61,192	48,940	110,132
7	Public Safety	POAM	Officer - Officer III	1	56,538	45,104	101,642
8	Public Works	N/A	DPW Superintendent	1	60,819	33,559	94,378
9	Protective Insp.	N/A	Building Inspector	1	55,342	33,974	89,316
10	City Mgr Office	N/A	City Manager	1	80,025	9,248	89,273

CAPITAL IMPROVEMENT FUND

FUND 401

FUND INTRODUCTION

INTRODUCTION TO CAPITAL BUDGETING AND KEY DEFINITIONS

The Capital Improvement Fund is used to track all major non-recurring capital expenditures in the City. A capital expenditure is defined as a non-recurring expenditure to purchase or construct structures or equipment with an expected useful life of greater than one year. Throughout the governmental funds, capital equipment accounts are used to purchase smaller re-usable items that fit the definition of a capital expenditure because of the useful life being greater than one year. In order to be expended from the Capital Improvement Fund, an item must either be significant enough to be capitalized as set forth by the City's capital asset policy, meaning that it fits the above definition of a capital expenditure and also costs more than \$5,000, or it must be a major repair on a capitalized asset.

The City's Capital Improvement Fund budget differs from other budgets contained within this document because it is a capital budget rather than an operating budget. A capital budget when tracked by annual expenditures is very volatile and as such is of little value to the reader without more detail. Another significant variance from the City's operating budgets is that the City presents its Capital Improvement Fund budget for five fiscal years (2014 through 2018) rather than two fiscal years. Within the capital budget summary schedule, expenditures are presented by function (public safety, public works, etc.) similar to an operating budget. However, within each function costs are broken down by project rather than by labor costs or contracted services across all projects within a function.

These differences exist because capital budgets are most efficiently presented by project rather than by fiscal period. This allows the reader of the budget to more easily determine the cost of a project even when it incurs expenditures over more than one fiscal year. For purposes of including figures in the City's consolidated budget statements, the projected expenditures for fiscal years 2014 and 2015 are presented in this Capital Improvement Fund budget. The fund is considered a nonmajor governmental fund for financial reporting purposes and is presented, like all governmental funds, on the modified accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP).

The presentation of the Capital Improvement Fund budget includes a brief review of projects completed or in progress during fiscal year 2013, a schedule of planned projects with expected start and completion dates, and finally, a schedule of current and future planned contributions to the Capital Improvement Fund along with the projected impact on the City's operating budget.

FISCAL YEAR 2013 COMPLETED PROJECTS

Recreation and Library Parking Lots – The crack sealing and patching of the parking lots at the Recreation Building and Library Building. The project was completed at a cost of \$9,333.

Lighting Project for City Hall – The replacement of all City Hall light fixtures with high efficiency light fixtures, which is expected to save the City 10% to 20% on electric costs. The project was completed at a cost of \$16,520.

Public Safety In-Car Video System – The addition of an in-car video system on all public safety patrol vehicles. This will greatly reduce the City's potential legal liability exposure during the course of regular patrol work. The system cost \$59,808. The system has a three year maintenance contract, which costs \$3,470 per year. Maintenance costs are paid by the Public Safety Fund and include these costs in its equipment maintenance expense account.

CAPITAL IMPROVEMENT FUND

FUND 401

CAPITAL IMPROVEMENT PLAN, FY2014-FY2018

FUND CONTRIBUTIONS

There are no planned contributions to the Capital Improvement Fund in fiscal years 2014 and 2015. Contributions were made to the fund in the amount of \$396,623 in fiscal year 2012, which represents the majority of the July 1, 2012 beginning fund balance. Additionally, the City plans to contribute \$350,000 from the General Fund before the end of fiscal year 2013. There was also a small transfer from the Drug Forfeiture Fund in fiscal year 2013 in the amount of \$14,610. The following table shows the change in fund balance projected for fiscal year 2013. The ending fund balance as of June 30, 2013 will be the beginning balance used for the project schedule.

Fund Balance, July 1, 2012	\$ 397,354
Change in Fund Balance	
Interest Earnings	\$ 50
Transfers In	364,610
Capital Projects	<u>(85,662)</u>
Total Change in Fund Balance	<u>278,998</u>
Fund Balance (Projected), June 30, 2013	<u><u>\$ 676,352</u></u>

SCHEDULE OF PLANNED PROJECTS

The following is a listing of all planned projects and capital purchases for the next five fiscal years. A summary schedule is included on the following page.

Public Safety Vehicle Replacement Program – A program that replaces one public safety vehicle per fiscal year. The cost of \$30,000 per vehicle replacement includes transfer of required equipment such as cages, radios, and in-car video systems.

Radar System Upgrade Program – A program that upgrades vehicle radar systems in each new vehicle purchased via the Public Safety Vehicle Replacement Program. One such upgrade is scheduled each year over the next five years. The cost of each radar system upgrade is \$1,600.

FEMA Assistance to Firefighters Grant – A grant from the Federal Emergency Management Agency that provides funding for equipment, facilities, training, and fitness programs for firefighters and firefighting agencies. The City of Center Line has applied for the grant and if funds are awarded, the funds would be expended during fiscal year 2014. Details on the exact equipment to be purchased are outlined on the summary schedule of planned projects on the following page. The grant would cover 95% of all gross costs, which would total \$290,821. The City's total contribution would be \$14,541, which would come from the Capital Improvement Fund.

Salt Box Replacement – The replacement of the Department of Public Works' 4.5 yard salt box. The replacement of the 4.6 yard salt box would take place during fiscal year 2014. The salt box has been repaired several times over previous fiscal periods and has been deemed to be beyond its useful life. The cost of the replacement is \$13,000.

CAPITAL IMPROVEMENT FUND

FUND 401

CAPITAL IMPROVEMENT PLAN, FY2014-FY2018

SCHEDULE OF PLANNED PROJECTS – CONCLUDED

BS&A Software – During fiscal year 2012, the City committed to purchasing a new accounting software system. The cost of the software, per an agreement between the City and vendor, is to be paid over the next two fiscal years (FY2014 and FY2015). There is no interest or penalty for the City paying in this timeframe. The total cost of the payments due to BS&A over the next two fiscal years is \$32,635, or \$16,318 per year.

Municipal Parking Lot Repaving – The City is in the initial planning stages of repaving the Municipal Building's parking lots. The total estimated cost of the project is \$400,000. In fiscal year 2012, the City designated \$50,000 of the capital improvement fund balance towards the project. For fiscal year 2013, the City will contribute \$350,000 from the General Fund, which will be used towards the balance of the repaving project. The details of the project are still being determined, but the project will address the City Hall parking lot as well as the surfaces leading to the fire truck bays of the public safety portion of the City Hall building.

The following table shows all planned projects for the next five fiscal years.

Function & Project	Quantity (if applic.)	Proposed Fiscal Year	Gross Cost	Grant Funding	Grant Title (CFDA-Name)	Net CIP Cost
Public Safety						
Public Safety Vehicle	1	2014	\$ 30,000	\$ -	N/A	\$ 30,000
Radar System with New Vehicle	1	2014	1,600	-	N/A	1,600
5" Fire Hose	25 units	2014	14,175	13,466	AFG - FEMA	709
1 3/4" Fire Hose	52 units	2014	8,736	8,299	AFG - FEMA	437
2 1/2" Fire Hose	28 units	2014	5,964	5,666	AFG - FEMA	298
3" Fire Hose	32 units	2014	9,216	8,755	AFG - FEMA	461
Fire Helmets	38	2014	13,300	12,635	AFG - FEMA	665
SCBA Air Packs	22	2014	193,600	183,920	AFG - FEMA	9,680
NFPA Required Face Pieces	16	2014	15,920	15,124	AFG - FEMA	796
Turnout Gear	10	2014	29,910	28,415	AFG - FEMA	1,495
Public Safety Vehicle	1	2015	30,000	-	N/A	30,000
Radar System with New Vehicle	1	2015	1,600	-	N/A	1,600
Public Safety Vehicle	1	2016	30,000	-	N/A	30,000
Radar System with New Vehicle	1	2016	1,600	-	N/A	1,600
Public Safety Vehicle	1	2017	30,000	-	N/A	30,000
Radar System with New Vehicle	1	2017	1,600	-	N/A	1,600
Public Safety Vehicle	1	2018	30,000	-	N/A	30,000
Radar System with New Vehicle	1	2018	1,600	-	N/A	1,600
SUBTOTAL, PUBLIC SAFETY			448,821	276,280		172,541
DPW						
4.5 Yard Salt Box Replacement		2014	13,000	-	N/A	13,000
Other General Govt						
BS&A Software		2014	16,318	-	N/A	16,318
BS&A Software		2015	16,317	-	N/A	16,317
Municipal Parking Lot Repaving		2014	400,000	-	N/A	400,000
SUBTOTAL, OTHER GENERAL GOV'T			432,635	-		432,635
TOTAL, ALL PROJECTS						618,176
BEGINNING FUND BALANCE						676,352
ENDING FUND BALANCE, JUNE 30, 2018						<u>\$ 58,176</u>

CAPITAL IMPROVEMENT FUND

FUND 401

BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT YEAR BUDGET	CURRENT YEAR PROJECTED	APPROVED FY2014 BUDGET	MEMO FY2015 BUDGET
<u>REVENUES</u>					
502.400	FEMA - AFG GRANT	\$ -	\$ -	\$ 276,280	\$ -
664.230	INTEREST EARNINGS	500	50	-	-
TOTAL REVENUES		500	50	276,280	-
<u>EXPENDITURES</u>					
978.000	REC/CULT - PARKING LOTS	9,334	9,333	-	-
GENERAL GOVERNMENT					
978.002	GEN GOVT - LIGHTING	16,521	16,521	-	-
978.009	MUNICIPAL PARKING LOT	-	-	400,000	-
978.008	BS&A ACCOUNTING SYS.	-	-	16,318	16,317
TOTAL GENERAL GOVERNMENT		16,521	16,521	416,318	16,317
PUBLIC SAFETY					
978.003	PS - IN-CAR VIDEO SYS.	45,200	59,808	-	-
978.004	PUBLIC SAFETY VEHICLES	-	-	30,000	30,000
978.005	PUBLIC SAFETY RADARS	-	-	1,600	1,600
978.006	PS - FEMA GRANT EQUIP.	-	-	290,821	-
TOTAL PUBLIC SAFETY		45,200	59,808	322,421	31,600
978.007	DPW - SALT BOX	-	-	13,000	-
TOTAL EXPENDITURES		71,055	85,662	751,739	47,917
EXCESS OF REVENUES OVER EXPENDITURES		(70,555)	(85,612)	(475,459)	(47,917)
<u>OTHER FINANCING SOURCES</u>					
699.101	TRANSFERS IN - GENERAL	150,000	350,000	-	-
699.265	TRANSFERS IN - DRUG FORFEIT.	14,610	14,610	-	-
TOTAL OTHER FINANCING SOURCES		164,610	364,610	-	-
<u>FUND EQUITY</u>					
NET CHANGE IN FUND BALANCE		94,055	278,998	(475,459)	(47,917)
BEGINNING FUND BALANCE		397,354	397,354	676,352	200,893
ENDING FUND BALANCE, FUND 401		\$ 491,409	\$ 676,352	\$ 200,893	\$ 152,976

INFORMATIONAL FINANCIAL PLANS

FIDUCIARY TRUST FUNDS

The following informational financial plans are presented for the City's fiduciary trust funds. The plans are provided in order to provide a reference to the reader of the trust funds' objectives and investment/funding plans over the next two fiscal years.

OTHER POST EMPLOYMENT BENEFITS (OPEB) INVESTMENT TRUST

Through previous and current collective bargaining agreements (CBA) with the City's unions, the City has committed to providing certain retirees with healthcare coverage. Although the plans vary based on terms negotiated by the retirees' respective unions, one constant is that all the plans are 100% funded by the City. While the City has worked with the unions and has successfully eliminated retiree healthcare benefits for all employees hired in the future, the City still must fund what it has obligated itself to pay to those already retired and those who have yet to retire who will be entitled to the retiree healthcare.

The following presents key financial data for the OPEB Investment Trust Fund, as well as projections for future funding and liability coverage.

PERIOD	BEGINNING INVESTMENT BALANCE	CURRENT YEAR CONTRIBUTIONS	INVESTMENT EARNINGS	ENDING INVESTMENT BALANCE**	ACTUARIAL ACCRUED LIABILITY (AAL)*	FUNDED RATIO (PERCENT)
FY2012	\$ 54,183	\$ -	\$ -	\$ 54,183	\$ 46,314,469	0.12%
FY2013	54,183	1,644,410	-	1,698,593		3.67%
FY2014	1,698,593	720,000	84,930	2,503,523		5.41%
FY2015	2,503,523	460,000	125,176	3,088,699		6.67%

*Actuarial study currently in process for future fiscal periods and is not available at the time of budget publication. Funded ratio is based on projected investment balances divided by AAL at June 30, 2012.

**Assumes 5% investment earnings in fiscal years 2014 and 2015.

POLICE AND FIRE RETIREMENT SYSTEM INVESTMENT TRUST

The Police and Fire Retirement System administers the pension payments and determination of pension benefits for the City's Public Safety employees (and retirees). The System is governed by Michigan Public Act 345 of 1937, which serves as the Plan document for the Retirement System.

Unlike the OPEB Investment Trust, the Police and Fire Retirement System Investment Trust Fund has a board that meets monthly. Like the OPEB Investment Trust, the portfolio of approximately \$10,000,000 is managed by a third-party investment firm. The firm adheres to the Board's investment allocation plan and advises the Board on investment managers and overall portfolio strategy as necessary.

Contributions to the Trust are made via the City's PA 345 tax millage, which is collected in the Public Safety Fund and then transferred monthly to the Trust. The contributions, by law, are always equal to 100% of the Annual Required Contribution (ARC). For fiscal years 2014 and 2015, the ARC is expected to be \$674,807 and \$743,000 respectively. Fiscal year 2014's ARC has been set by the System's third-party actuarial report, while the fiscal year 2015 ARC figure is forecasted.

SCHEDULE OF CITY FEES AND CHARGES FOR SERVICES

SERVICE	Additional Information	PREVIOUS FEE	NEWLY APPROVED FEE
<u>General City Hall</u>			
Copies			
First Page		\$ 5.00	\$ 1.00
Each Additional Page		1.00	0.25
Faxes			
First Page		N/A	1.00
Each Additional Page		N/A	0.25
Elections			
Registered Voter List, Labels - Paper		35.00	35.00
Registered Voter List, Labels - Electronic		40.00	15.00
Ordinance Book			
Leather Binder and Indexed		35.00	35.00
Unbound and Not Indexed		40.00	40.00
Zoning Book		75.00	75.00
Non-Sufficient Funds Returned Check Penalty		26.00	26.00
<u>Assessing</u>			
Assessment Roll	Electronically available only	150.00	250.00
<u>Treasurer's Office</u>			
For tax rates, see 'Schedule of Tax Year 2013 / Budget Year 2014 Tax Millages'			
Tax Roll	Electronically available only	150.00	250.00
<u>Public Safety</u>			
Animal Release			
First Time		5.00	5.00
Each Additional Time		10.00	10.00
Animal Cage Rental Deposit	Returned to resident upon return of cage	15.00	15.00
Bicycle License		1.00	1.00
Bond Posting	Per bond	10.00	10.00
Booking Fee		10.00	10.00
Citation Sign-Off			
Non-Residents		5.00	5.00
Residents		FREE	FREE
Criminal History Check - Local			
Residents	Not from the LEIN system	5.00	5.00
Non-Residents		10.00	10.00
If report is mailed	Both residents and non-residents	\$5.00 addn.	\$5.00 addn.
DNA Collection		15.00	15.00
Impounded Vehicle		25.00	25.00
Liquor License Inspection	New license only	20.00	20.00
Preliminary Breath Test (PBT)			
Residents		7.00	7.00
Non-Residents		10.00	10.00
Prisoner Meal		5.00	5.00
Vehicle Identification Number (VIN) Verification	Non-residents only	10.00	10.00
Warrant Cancellation	Per warrant	10.00	10.00
Copies of Reports			
First Page		5.00	5.00
Each Additional Page		1.00	1.00
Fingerprinting	Residents only	15.00	15.00
License to Purchase Handgun		10.00	10.00
<u>Protective Inspection - Building Department</u>			
Construction Bond Requirements			
Commercial, Residential, and Industrial			
Construction Costs \$0 - \$5,000		25.00	25.00
Construction Costs \$5,001 - \$15,000		150.00	150.00
Construction Costs \$15,001 - \$25,000		500.00	500.00
Construction Costs \$25,001 - \$50,000		1,000.00	1,000.00
Construction Costs \$50,001 and above		2,000.00	2,000.00

SCHEDULE OF CITY FEES AND CHARGES FOR SERVICES (CONTINUED)

SERVICE	Additional Information	PREVIOUS FEE	NEWLY APPROVED FEE
<u>Protective Inspection - Building Department - Continued</u>			
Certificate of Occupancy			
Residential		250.00	250.00
Commercial and Industrial	Up to \$50,000	300.00	300.00
Commercial and Industrial	Over \$50,000	400.00	400.00
Replacement Certificate		35.00	35.00
Temporary Certificate of Occupancy	All Construction	250.00	250.00
(plus bond for 100% of incomplete work 120 days (max term) with one renewal			
New Construction			
Multiple Family, Commercial, and Industrial			
Application		15.00	15.00
Construction Costs	\$0 - \$6,000	60.00	60.00
	\$6,001 and Above	\$0.011 x cost	\$0.011 x cost
One and Two Family Residential Construction			
Application		15.00	15.00
Permit		800.00	800.00
Construction Costs	All construction costs over \$1,000	\$1.00/sqft	\$1.00/sqft
Alterations, Additions, and Accessory - Residential			
Application	Includes inspections	25.00	25.00
Base Fee - Construction Cost		75.00	75.00
Additional Fee for Construction Cost Over \$1,000	Rate Charged for Construction Over \$1,000	\$6.50/per \$1k	\$6.50/per \$1k
Fence Permit			
	Includes Inspection		
Permit		50.00	50.00
Bond		25.00	25.00
Commercial and Industrial Inspection		200.00	200.00
Contractor License Fee		50.00	50.00
Demolition Permit			
Application		25.00	25.00
Permit		200.00	200.00
Additional Inspection		75.00	75.00
Performance Bond		5,000.00	5,000.00
Electrical			
Application		20.00	20.00
Fees per Inspection		70.00	70.00
Re-Inspection		50.00	50.00
Contractor Registration		30.00	30.00
Mechanical			
Application		20.00	20.00
Fees per Inspection		70.00	70.00
Re-Inspection		50.00	50.00
Contractor Registration		15.00	15.00
Plumbing			
Application		20.00	20.00
Fees per Inspection		70.00	70.00
Re-Inspection		50.00	50.00
Contractor Registration		1.00	1.00
Building Transport out of Center Line	Physical removal of structure from Center Line to another City		
Application		25.00	25.00
Permit		250.00	250.00
Re-Inspection		75.00	75.00

SCHEDULE OF CITY FEES AND CHARGES FOR SERVICES (CONTINUED)

SERVICE	Additional Information	PREVIOUS FEE	NEWLY APPROVED FEE
<u>Protective Inspection - Building Department - Continued</u>			
Rental Properties			
Registration	Annual by location	100.00	100.00
Residential Inspection	Flat Charge - One Unit	75.00	75.00
	Flat Charge - Multiple Unit Structures (Over 2 units)	125.00	125.00
	Multiple Unit Structures - per unit	20.00	20.00
	MSHDA and HUD properties	Exempt	Exempt
Industrial Facilities Tax (IFT) District Application		750.00	750.00
Commercial Facilities Tax (CFT) District Application		N/A	750.00
Industrial Facilities Tax (IFT) Application		750.00	750.00
Commercial Facilities Tax (CFT) Application		N/A	750.00
Building Board of Appeals	Filing fee	100.00	100.00
Planning and Zoning			
Application		2,500.00	2,500.00
Rezoning and Special Use Approval			
Public Hearing	Per meeting	250.00	250.00
Pre-Application Meetings with City Planner	Per meeting	300.00	300.00
Zoning Board of Appeals			
Application		500.00	500.00
Public Hearing	Per meeting	250.00	250.00
Pre-Application Meetings with City Planner	Per meeting	300.00	300.00
Business License		100.00	100.00
Coin Operated Amusement and Music Devices	Also includes Coin Operated Vending Devices		
Initial Fee per Device		150.00	150.00
Annual Fee per Device		50.00	50.00
Taxi License	Per Vehicle	20.00	20.00
<u>Department of Public Works</u>			
Vehicle Snow Removal	Per Vehicle	10.00	10.00
<u>Parks and Recreation Department</u>			
Building Rental			
Main Parks and Rec Building			
Deposit	Refundable, Net of Cleaning and Repair Charges, If Any	50.00	50.00
Rental Charge		200.00	200.00
Club Meeting	Deposit is waived	25.00	25.00
Pavilion			
Weekend - 0 - 60 People		60.00	60.00
Weekend - 61 or More People		100.00	100.00
Weekday		25.00	25.00
Senior Pool League		10.00	10.00
Summer Day Camp			
Charge per week per child		130.00	130.00
Charge per day per child		35.00	35.00
Dance Lessons			
Regular			
Resident		55.00	55.00
Non-Resident		60.00	60.00
Zumba			
Resident		55.00	55.00
Non-Resident		60.00	60.00
Dance Package (includes Regular and Zumba)			
Resident		90.00	90.00
Non-Resident		95.00	95.00

SCHEDULE OF CITY FEES AND CHARGES FOR SERVICES (CONTINUED)

SERVICE	Additional Information	PREVIOUS FEE	NEWLY APPROVED FEE
<u>Center Line Public Library</u>			
Fines and Penalties			
Books and Magazines	Daily Fine / Maximum Allowed Fine	0.15 / 5.00	0.15 / 5.00
Audio Books	Daily Fine / Maximum Allowed Fine	0.25 / 25.00	0.25 / 25.00
Playaways	Daily Fine / Maximum Allowed Fine	0.25 / 50.00	0.25 / 50.00
Music CD's	Daily Fine / Maximum Allowed Fine	0.25 / 10.00	0.25 / 10.00
DVD Videos	Daily Fine / Maximum Allowed Fine	1.00 / 25.00	1.00 / 25.00
VHS Tapes	Daily Fine / Maximum Allowed Fine	1.00 / 10.00	1.00 / 10.00
Rental Fees			
Book Deposit, where applicable		20.00	20.00
DVD's, excluding documentaries		1.00	1.00
Copies	Each Page	0.10	0.10
Printer Use			
Black and White	Each Page	0.15	0.15
Color	Each Page	0.50	0.50
<u>Water and Sewer Department</u>			
<i>For water, sewer, and garbage rates, see 'Schedule of Tax Year 2013 / Budget Year 2014 Utility and Garbage Rates'</i>			
Turn On Fee (for Shut Off Properties)			
During Regular Business Hours		75.00	75.00
After Regular Business Hours		110.00	110.00
Weekends and Holidays		225.00	225.00
Service Tap Fee	For initial turn on of new structures	75.00	75.00
Final Bill Fee		5.00	5.00